THE MUNICIPAL YEAR BOOK

1936

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The
Municipal Year Book
1936

The authoritative résumé
of activities and statistical data
of American cities

EDITORS

Clarence E. Ridley
Orin F. Nolting

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CHICAGO
The International City Managers' Association
1936

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FOREWORD

IT BECOMES increasingly difficult each year to decide what is the most essential material to be included in this YEAR BOOK, what sections should be brought up-to-date and repeated, what new material should be included. Users of the 1935 book made many useful suggestions, some of which are reflected in the contents of this third issue.

This year it was decided to omit the financial statistics of individual cities because the questionnaire method of securing data did not prove satisfactory. In its place we have substituted an entirely new section, Municipal Finance, which includes finance data about cities as a group and as affected by state and federal governments: municipal debt trends, state limits on local debt and on tax levies, state administrative supervision over taxes, accounting, debt, and budgets, state-administered locally-shared revenues, and federal grants-in-aid.

Other new material of particular interest to municipal officials includes sections on professionalization of the municipal service, recent federal-city relations, intergovernmental arrangements, and selected model ordinances. The personnel data were extended to include all cities above 10,000, whereas previously only cities above 30,000 population were included. All other sections have been completely revised and brought up-to-date. It is hoped that this YEAR BOOK will in some measure contribute toward the factual armament of those who will lead in the readjustment of municipal life to the changing needs of the times.

Special attention is directed to the summary by John M. Gaus and the articles by the editorial consultants of *Public Management* reviewing significant developments in 1935. These summaries each year become more comprehensive as the result of the generous co-operation of the 48 state correspondents whose names are given on page 2. Their searching analysis of state legislation and of developments in their states has made it possible for the editorial consultants to prepare authoritative summaries by functions. We are deeply indebted both to the authors of the summaries and to the state correspondents for this invaluable service.

The publication of this YEAR BOOK was made possible also through the

41189

prompt and generous co-operation of over one thousand municipal officials, state officials in every state of the union, and officials in more than one hundred federal agencies. In addition, the secretariats of national organizations of public officials, the several state municipal leagues, and faculty members of various universities have prepared special sections and otherwise aided in the preparation of the material. In many instances this required a large amount of time on the part of these contributors, without any relief from normal duties. To all these individuals and organizations we are deeply indebted.

We welcome further suggestions as to the content of future issues and shall be glad to have our attention directed to any errors. If we can continue to depend upon the users of this book to suggest improvements from year to year, we shall do our best to produce a yearbook worthy of its great mission.

THE EDITORS

Chicago
March, 1936

CONTENTS

PART ONE

MUNICIPAL ADMINISTRATION

PAGE

FOREWORD . . . . *The Editors* v

MUNICIPAL ADMINISTRATION IN 1935:

The State of the Nation's Cities . . . . *John M. Gaus* 3

Administrative Organization . . . . *John B. Blandford, Jr.* 7

Personnel Administration . . . . *G. Lyle Belsley* 10

Municipal Budgeting . . . . *A. E. Buck* 16

Assessment Administration . . . . *Albert W. Noonan* 20

Municipal Revenues . . . . *Simeon E. Leland* 28

Municipal Accounting . . . . *Carl H. Chatters* 38

Municipal Purchasing . . . . *Joseph W. Nicholson* 42

City Planning and Zoning . . . . *Walter H. Blucher* 47

Municipal Powers . . . . *C. W. Tooke* 52

Administrative Law . . . . *Marshall E. Dimock* 57

Parks and Recreation . . . . *L. H. Weir* 61

Public Welfare . . . . *Fred K. Hoehler* 67

Housing . . . . *Coleman Woodbury* 72

Public Health . . . . *W. F. Walker* 77

Police Administration . . . . *O. W. Wilson* 80

Fire Administration . . . . *Harold A. Stone* 86

Public Works . . . . *Frank W. Herring* 90

Municipal Utilities . . . . *John Bauer* 97

Schools and Education . . . . *J. B. Edmonson* 104

Public Libraries . . . . *Julia Wright Merrill* 108

Judicial Administration . . . . *Herbert Harley* 112

County Government . . . . *Paul W. Wager* 117

Council-Manager Government . . . . *Lyman S. Moore* 121

PART TWO

GOVERNMENTAL UNITS

LOCAL GOVERNMENT UNITS . . . . *William Anderson* 129

Table I. Local Government Units by Types and States 131

METROPOLITAN DISTRICTS . . . . *Norman N. Gill and Victor Jones* 135

Table II. Metropolitan Districts Over One Million Population . . . 139

INTERGOVERNMENTAL ARRANGEMENTS . . . . *Norman N. Gill* 140

STATE MUNICIPAL LEAGUES . . . . *Clifford W. Ham* 148

Table III. State Municipal Leagues 152

FEDERAL-CITY RELATIONS . . . . *Paul V. Betters* 154

LEGAL CLASSIFICATION OF CITIES BY STATES . . . . . *George C. S. Benson* 163

GOVERNMENTAL DATA ON THE 960 CITIES OVER 10,000 POPULATION 165

Table IV. Directory and Data for Cities Over 10,000 Population . . . 171

PART THREE

MUNICIPAL PERSONNEL

PAGE
MUNICIPAL PERSONNEL DATA 191
Table V. Personnel Data for 746 Cities Over 10,000 196
PROFESSIONALIZATION OF THE MUNICIPAL SERVICE 211
DIRECTORIES OF CITY OFFICIALS 235
Table VI. Directory of Council-Manager Cities and City Managers . . 236
Table VII-A. Directory of City Officials in All Cities Over 10,000 (Mayor, City Clerk, Chief Finance Officer, City Assessor, Superintendent of Schools, Librarian) 245
Table VII-B. Directory of City Officials in All Cities Over 10,000 (Director of Public Works, Fire Chief, Police Chief, Director of Public Welfare, Health Officer, Director of Parks or Recreation) . 268

PART FOUR

MUNICIPAL FINANCE

TRENDS IN MUNICIPAL DEBT . . *Carl H. Chatters and Elton D. Woolpert* 293
STATE LIMITATIONS ON LOCAL INDEBTEDNESS . . . . . . *Lane W. Lancaster* 313
Table VIII. Constitutional and Statutory Debt Limits: General 319
Table IX. Constitutional and Statutory Debt Limits: Substantive . . 324
STATE LIMITS ON LOCAL PROPERTY TAXES . . . . *William O. Suiter* 328
Table X. Limits on Local Property Taxes 334
Table XI. Blanket or Over-All Limits on Property Taxes 338
STATE ADMINISTRATIVE SUPERVISION OF LOCAL FINANCE . . *Wylie Kilpatrick* 340
Table XII-A. State Supervision of Local Accounts, Audits, and Reports . . 353
Table XII-B. State Supervision of Local Accounts, Audits, and Reports . 356
Table XIII. State Supervision of Local Budget Procedure and State Investments in Local Securities 360
Table XIV. State Administrative Control of Local Budgets, Tax Levies, and Borrowings 363
STATE-ADMINISTERED LOCALLY-SHARED TAXES *Raymond Uhl and Anthony Shea, Jr.* 367
Table XV. State-Administered Locally-Shared Taxes 376
FEDERAL GRANTS-IN-AID . . . . *Harold W. Metz* 390
Table XVI. Federal Grants-in-Aid to States 1935 406

PART FIVE

SOURCES OF INFORMATION

SOURCES OF INFORMATION 411
SERVICES OF NATIONAL ORGANIZATIONS AND FEDERAL AGENCIES 414
SELECTED MODEL MUNICIPAL ORDINANCES 443
SELECTED BOOKS AND PAMPHLETS FOR MUNICIPAL OFFICIALS 452
SELECTED PERIODICALS FOR MUNICIPAL OFFICIALS 469
INDEX 473

PART ONE
MUNICIPAL ADMINISTRATION

A Résumé of Municipal Activities in 1935

The State Correspondents

Alabama	W. V. Holloway, University of Alabama, Tuscaloosa.
Arizona	N. D. Houghton, University of Arizona, Tucson.
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California	John M. Pfiffner, University of Southern California, Los Angeles.
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Connecticut	Rollin B. Posey, Hartford Municipal League, Hartford.
Delaware	Russell Ramsey, Delaware Taxpayers' League, Wilmington.
Florida	C. T. Parsons, *Florida Municipal Record,* Jacksonville.
Georgia	Cullen P. Gosnell, Emory University, Atlanta.
Idaho	Joseph D. Wood, Idaho State Planning Board, Boise.
Illinois	A. D. McLarty, Illinois Municipal League, Springfield.
Indiana	Clyde F. Snider, University of Indiana, Bloomington.
Iowa	C. A. Crosser, Bureau of Municipal Research, Des Moines.
Kansas	John G. Stutz, League of Kansas Municipalities, Lawrence.
Kentucky	Roy H. Owsley, Kentucky Municipal League, Lexington.
Louisiana	Harold A. Stone, Bureau of Governmental Research, New Orleans.
Maine	Orren C. Hormell, Bowdoin College, Brunswick.
Maryland	Horace E. Flack, Department of Legislative Reference, Baltimore.
Massachusetts	Phillips Bradley, Amherst College, Amherst.
Michigan	Harold D. Smith, Michigan Municipal League, Ann Arbor.
Minnesota	Ambrose Fuller, League of Minnesota Municipalities, Minneapolis.
Mississippi	C. D. Ross, Mississippi Municipal League, Jackson.
Missouri	Martin L. Faust, University of Missouri, Columbia.
Montana	Fred Bennion, Montana Taxpayers' Association, Helena.
Nebraska	Lane W. Lancaster, University of Nebraska, Lincoln.
Nevada	C. C. Smith, University of Nevada, Reno.
New Hampshire	John Pearson, New Hampshire Foundation, Concord.
New Jersey	Henry Reining, Jr., Princeton University, Princeton.
New Mexico	Rupert F. Asplund, Taxpayers' Association of New Mexico.
New York	Robert F. Steadman, Syracuse University, Syracuse.
North Carolina	Patrick Healy, Jr., North Carolina League of Municipalities.
North Dakota	M. H. Atkinson, League of North Dakota Municipalities.
Ohio	Harvey Walker, Ohio State University, Columbus.
Oklahoma	Frank C. Higginbotham, Oklahoma Municipal League, Norman.
Oregon	Herman Kehrli, League of Oregon Cities, Eugene.
Pennsylvania	H. F. Alderfer, Pennsylvania State College, State College.
Rhode Island	R. M. Goodrich, Providence Bureau of Governmental Research.
South Carolina	George R. Sherrill, Clemson College, Clemson College.
South Dakota	Herman H. Trachsel, University of South Dakota, Vermillion.
Tennessee	C. C. Sims, State Teachers' College, Murfreesboro.
Texas	Roscoe C. Martin, University of Texas, Austin.
Utah	Andrew L. Neff, University of Utah, Salt Lake City.
Vermont	K. R. B. Flint, Norwich University, Northfield.
Virginia	Harold I. Baumes, League of Virginia Municipalities, Richmond.
Washington	Russell W. Barthell, League of Washington Cities, Seattle.
West Virginia	Hume K. Nowlan, League of West Virginia Municipalities.
Wisconsin	Frederick N. MacMillin, League of Wisconsin Municipalities.
Wyoming	Charles A. Bloomfield, University of Wyoming, Laramie.

Municipal Administration in 1935

A résumé of the more significant events and developments in the various fields of municipal administration in 1935 prepared for this YEAR BOOK by the editorial consultants of *Public Management,* based largely on information supplied by the state correspondents.

THE STATE OF THE NATION'S CITIES

By JOHN M. GAUS

Professor of Political Science, University of Wisconsin, Madison

IN HIS "Highlights and Forecast" introducing THE MUNICIPAL YEAR BOOK for 1935, Louis Brownlow appraised the effects of the events of 1934 upon municipal life in America. He found that the major effort was necessarily expended upon meeting pressing financial needs and that improvement could be discerned in the results. Services had improved less; while various relief policies of the federal government had helped, a lack of proper planning and adequate administration in many communities prevented the full results from being obtained. The chief interest stimulated by the events of the year was in planning and personnel. The chief problems and opportunities that were emerging were to be found in the reorganization of governmental functions and public finance among the different levels of government. Through all the confusion and difficulty, the professional organizations of the public officials made steady progress, while the activity of the federal government stimulated, rather than inhibited, the activity of the local governments.

The present writer, previewing the brief appraisals of municipal activities which follow, can underline the words of his predecessor. The financial position is improved but still difficult. There is an increased sharing of state taxes, some new local taxes, but an ominous continuance of short-sighted policies of tax exemption and tax "limitation." Improvements in such technical staff activities as accounting, assessment, and purchasing are largely due to the quiet, persistent work of the organized public servants in these professions—indeed, the National Association of Assessing Officers was established during the year and by its close had 120 members. Long-time financial planning, especially capital and improvement budgeting, is still in infancy, and state supervision of budget standards among the local governments through the requirement of standard forms and procedures and with adequate audit is infrequent. There has been much increased attention in general to personnel administration, as G. Lyle Belsley notes, and some extension of the merit system. No startling changes in administrative organization have been made, although departmental consolidation continues and there is some shifting of functions to the counties and states here and there. There were no significant changes in legal status of the powers of the cities or in the administrative law affecting them. The outstanding development in county government, probably, was the adoption of a county-manager plan in Monroe County, New York, and of statutory and constitutional legislation in New York State that points to more adequate county government there. The year 1935 was not remarkable, then, for significant developments affecting municipal staff services, organization, powers, legal status, or relations with other units of government.

Were there important changes in the line functions? This was hardly to be expected. The relief policies of the federal government had already been instituted, as had the housing program. In the administration of all these functions the Works Progress Administration program made possible many projects of rehabilitation, repair, and extension—so much so, indeed, that for some time to come it will not be easy to finance the continuing operating charges for the park and other extensions which have been made in this way.

What does appear with increasing sharpness is the problem noted a year ago by Louis Brownlow—the problem of planning and administration. Constantly, in studying the various reviews of functional developments which follow in the succeeding pages, one is impressed by the heavy costs of our lack of preparedness for the expanded responsibilities of our local government; the lack of adequate exact knowledge on which to base programs of public works of all kinds; the confusion and cost resulting from mixing relief and public works without clarifying the respective objectives and possibilities, and hence priorities, of each; the lack of long-time schedules of financing permanent improvements. The present wave of public sentiment places the blame for resulting confusion and waste, with its sense of frustration, upon "politicians," "officeholders," and other tangible objects of attack. The fundamental truth is that we have, in our rapid development, outgrown the neighborhood and village conditions in which our political ideas were formed, and we have failed to achieve any adequate positive conception of the city and its collective services as essential parts in a true economy and welfare essential to all citizens. The overwhelming testimony of the experts who have prepared the surveys which follow points to continued progress among the professional public services—new ideas, appliances, methods of training, use of relief work by harassed, overworked officials serving on reduced salaries characterize the reports.

But opinion among the mass of citizens lags. The logic of public housing, for example, has not been learned. The law and the courts are behind the advance of the administrators and their technical advisors. The nation has to make up decades of thinking about the readjustment of its institutions to its changed methods of making and distributing goods. A dramatic illustration of this is cited by two of the consultants. O. W. Wilson, in discussing police administration, points to the new high total figure of traffic casualties, as does W. F. Walker in his discussion of health administration. The latter has an arresting fact for those who depreciate the public services as "nonproductive." In the new attack upon pneumonia, already one state, Massachusetts, through the diagnostic service of the state board of health has aided to bring about a reduction of 25 to 50 per cent in the case fatality rate. The typhoid death rate in the nation is one-twentieth that of 25 years ago. But the automobile, product of the new technology, we have not learned to domesticate.

There may be something of a lesson here. Of course an educator feels more keenly this lack of basic adjustment of political philosophy to material and administrative instruments. He notes each day in his classroom the shreds and patches of ideas concerning politics which his students bring from home, and he probably stresses too much the importance of civic education. But may it not be possible that the major line of attack for the public officials to make upon this problem is through the instrument of planning, in the widest sense, and of personnel? Could not these instruments be used as a means of public reporting, so that a larger group of citizens might become aware of the problems of their cities and the potentialities of public services in solving common problems?

The traffic problem obviously is related to physical design and planning; it is frequently discussed in terms merely of talks to school children or of regulating governors on cars. Coleman Woodbury's analysis of housing concludes on the note that "no progressive municipality can fail longer to ignore the fact that housing is a current issue which must be met." But few citizens, one fears, are aware of this, as his recognition of the neglect of slum clearance and the lack of adequate basic records and planning for housing testify. One fears that the interest of educators in the public forum, mentioned by J. B. Edmonson, useful as such interest is, will not suffice to solve the problem of civic education which is before us.

City planning can no longer remain an unrelated and incidental appendage to the city government if the older and more strongly-rooted municipal functions are to flourish. It must be built into the work of every department and integrated with the financial program. At this point too many of the departments have missed an opportunity to avail themselves of assistance in presenting a more adequate view of their problems and needs to the citizen. Street lay-out, physical design, must increasingly reflect fundamental factors in the standard of living of the people of the city. Housing and traffic are the more obvious illustrations of this; it is equally true of the other municipal services. There is need for assigning department officials for periods of duty at the city planning office and for bringing the city planners into the line offices for periods of analysis and discussion. Local universities can be encouraged to put on exhibits and can be given more opportunity for bringing their students into some acquaintance with the governmental life of the city. The spread of in-service training is a good omen, but even the lay citizen should find some place in the scheme of things. Perhaps the German practise of attaching unpaid lay boards to administrative departments would be helpful. In some cities the League of Women Voters sends observers to follow the activities of boards and commissions. Local law students might be given an opportunity to work on departmental problems. This might at some later time bear fruit in more realistic decisions.

Ten years ago the Lynds, in their study of *Middletown,* pointed out that new developments in the public services in that city were apt to be stimulated from without, especially by federal or state permissive services that could be used by the city. The present clamor over states' rights ignores this fact. As Louis Brownlow pointed out last year, the federal activities have actually stimulated new municipal activity. This is well illustrated by the relief programs, the housing program, and now the new security program with its differentiation of treatment and the aids to local health and welfare activity. Great readjustments must be made—among them, readjustments in finance. A national economic system built up in part by the stimulus of national tariffs will have to take more of the load which now falls upon the general property tax. Yet these complexities may be simplified in a way if they are fitted in to a total view by each city of its resources, its lines of developments, and the resulting priorities of need in the way of public undertakings. Such material might well, in simpler form, vivify the teaching of civics in the local high schools and colleges.

The municipal official has done a remarkable job during this depression. It may seem ironic to reward him with the assignment of an additional task of educating his public. Yet until that task is undertaken by those who know most about the city, his work is endangered by the shifting winds of sentiment of those who are ignorant of the problems of the community in which they live and on which they are far more dependent than they realize.

The state of the nation in a real and physical sense depends more than ever upon our cities. Population figures—the 70 per cent of our people not on farms—only indicate the fact. The national effort to meet the depression and, more than that, to use our capacity to produce in such a way as to enable us to achieve a decent standard of living is frustrated unless the municipalities are alert to their opportunities. They are acquiring better instruments in their administrative services, despite the handicaps of legal status. But their major task is winning the understanding of their own citizens.

ADMINISTRATIVE ORGANIZATION

By JOHN B. BLANDFORD, JR.

Co-ordinator, Tennessee Valley Authority, Knoxville, Tennessee

FROM the viewpoint of administrative organization municipal progress in 1935 was orderly if not spectacular. Some cities retreated slightly; more cities moved forward. The council-manager form of government occupied new areas and strengthened its position. Generally speaking, the changes in organization actually effected were the annual incidents of municipal restlessness.

Los Angeles continued its policy of expansion, with one area annexed and two more under consideration. San Francisco completed its first four years under its 1931 charter. It will be recalled that this charter focused a major portion of municipal activities under a chief administrative officer appointed by and supervised by the mayor and placed the department heads under civil service. Reports are favorable as to the progress made under this set-up.

In Indianapolis the board of public works and the board of sanitary commissioners were abolished and a new board of public works and sanitation was created. The new board consists of four members appointed by the mayor for four-year overlapping terms and is to be bi-partisan. Louisville, Kentucky, has had itself thoroughly surveyed and among other constructive changes in organization is seeking to centralize its financial activities. A new municipal research bureau is proving a valuable aid to the mayor in his task of reorganization and improvement of services. In a number of states civil service boards for cities were authorized and town and city manager charters were granted and adopted. Complete departmental reorganizations were effected in the new manager cities of Saginaw, Michigan, and Trenton, New Jersey. Mamaroneck, New York, combined a number of scattered health services in a single health center. Departmental consolidation was effected in Lexington, Kentucky, where the assessor's, auditor's, and treasurer's offices were put under the control of a single director of finance. Wisconsin cities and villages are exercising their constitutional home rule power and enacting charter ordinances lengthening the term of administrative officials and, in some cases, taking them off the ballot.

The modern importance of public relations was recognized by Camden, New Jersey, Oswego, New York, and Dearborn, Michigan, which set up separate departments or bureaus for this purpose. New functions are also represented in the old-age assistance bureaus established in New Haven and New London, Connecticut. Older functions continued to expand, with centralized purchasing departments being established in New Brunswick, New Jersey; Danbury and Norwalk, Connecticut; Moline, Illinois; Raleigh, North Carolina; and Frankfort, Indiana. Among the cities in which planning commissions were created are Muskegon, Michigan; New Brunswick, New Jersey; Columbia, Missouri; Minot, North Dakota; and San Leandro, California.

More significant than these traditional changes and explorations were the evidences of activity in the field of regionalism. In Colorado, municipalities and school districts may now co-operate in the operation of a recreation system or may delegate the operation to a recreation board. In Oklahoma, municipalities owning water systems, light plants, gas plants, or gas distribution systems were authorized to extend services beyond the city limits. South Dakota has authorized the creation of power districts to operate electric utilities. Towns in Connecticut were permitted to unite to form sanitary districts. New Jersey created county and regional planning boards and provided for co-operation between city and county boards. In Wisconsin, county boards were authorized to join with cities in constructing sewage disposal plants. Two adjoining municipalities may construct and operate joint sewage systems to be governed by a board representing both municipalities. Pennsylvania also provided for joint sewer boards to construct and operate sewers and sewage disposal systems for several local units. These are but samples of considerable similar legislation.

Another important trend in the field of regionalism is to be noted in the proposed creation of new agencies with a considerable degree of independence of historical city machinery. Generally they are the result of depression contacts with the federal government or the adoption of federal patterns. Alabama provided for housing authorities to engage in slum clearance and housing projects. Pennsylvania authorized counties and municipalities to set up "authorities" for the purpose of constructing and operating self-liquidating projects, provided that such projects do not compete with or unnecessarily burden private enterprises. North Carolina's effort was perhaps even more extensive. In that state, housing authorities have the power to acquire property, borrow money, and issue bonds, and cities and towns are permitted to co-operate with the housing authorities and the federal government by rendering services, leasing property, and making appropriations for the first year's administrative expense of the housing authorities.

In a different field particular interest attaches to the creation of the Buffalo Sewer Authority. This authority is to provide means of relieving the Niagara and Buffalo Rivers and Lake Erie from sewage pollution. The present Buffalo sewerage system is transferred to the authority, which may fix rents and enforce them through property foreclosure and may issue bonds. In Massachusetts a more ambitious effort to create a Merrimac Valley Authority with broad powers of planning was limited in final form to sewerage control.

Local administrative organization is also affected by city-state relationships. The year 1935 included several changes which are important in themselves and also because they may represent a trend. Oregon required its state highway commission to construct and maintain city streets forming a connecting link between all primary and secondary highways and created a state planning board to promote co-ordination between state and local plans and developments. In Utah a new state department of public welfare was organized, with local administration in the hands of the counties rather than the cities. North Carolina authorized the state board of health to use its funds to establish full-time local or district health department service for any town, city, county, or group of such units in the state where local governing bodies desire the formation of such a department and are willing to match state funds. The Minnesota superintendent of the state bureau of criminal apprehension may now send his men into any community in the state, and local officials are required to report records of crime to the state bureau. New Jersey has established a police radio commission to co-ordinate police radios of municipalities, counties, and the state. Illinois has given its state highway department increased authority over streets, highways, and grade crossings within cities. Moving in the opposite direction, Rhode Island abolished the state safety board for Providence and provided a local board appointed by the mayor to administer the city's police and fire departments.

A year ago municipal officials looked forward with considerable interest to new relationships between local governments and the federal government. The past year has recorded some progress in that direction. Many cities were authorized to contract with the federal government, and, as indicated above, many new agencies were set up for this purpose. Meanwhile, municipal executives continue their quest for federal funds. On the other hand a recent Public Works Congress urged decentralization of the federal public works program. There are, of course, still possibilities of new programs which might further cement city-federal relations. The year's events do not offer sufficient material for a conclusion or a prediction.

Taking the picture as a whole, the year 1935 recorded stimulating activity in the field of administrative organization in local government. These events are more significant from the viewpoint of future implications than from that of changes actually effected. In Indiana a state committee on governmental economy reported to the governor and general assembly and recommended further study of important local government problems. The Pennsylvania legislature created a local government commission to investigate and study the operation of local governments and recommend changes for legislative consideration. Similarly, the Oregon legislature has set up a commission to study and submit a plan for the reorganization of state and local government.

Generally it would appear that traditional local government structures are thawing out. There is more plasticity. There are new opportunities for molding, but there is yet an absence of a convincing model. The creation of new agencies within cities may be sensible realism or it may be disintegration. The extension of municipal services to adjoining territory and the co-operative arrangements between cities and counties may constitute a counter move to state control of municipalities, or they may, in fact, be substantial steps toward state administrative districts. Students of local government should appraise these trends.

PERSONNEL ADMINISTRATION

By G. Lyle Belsley

Executive Director, Civil Service Assembly of the United States and Canada, Chicago

Notable advances in public personnel administration were made during 1935. Among the outstanding developments were the publication of the findings and recommendations of the Commission of Inquiry on Public Service Personnel and the launching of a two-year campaign by the National League of Women Voters in behalf of the merit system. Civil Service provisions were adopted by a number of cities, counties, and other local governments during the year. Technical progress was made in recruiting, classification, service rating, training, and other personnel functions. The Civil Service Assembly of the United States and Canada established a headquarters office in Chicago in connection with the group of 15 organizations interested in various aspects of public administration. Public interest in civil service and the merit system was greater than in many years. Radio programs, newspaper and magazine articles, meetings of service clubs, public employee associations, and other civic groups all devoted much attention to the problem of public personnel administration.

The report of the Commission of Inquiry on Public Service Personnel was published early in 1935. The monographs prepared by the Commission's staff and the recommendations made by the Commission for the improvement of the public service were mentioned in THE MUNICIPAL YEAR BOOK, of 1935. The published studies of the Commission have reached a wide circle of readers. They have served as a rallying point for civil service, and it is doubtful if any other series of publications has ever stimulated so much public interest in the merit system. References have been made to them in the press, in legislative debates, in the speeches of public officials, and in numerous reports relating to the public service.

Among civic groups, the National League of Women Voters has taken the lead in pressing for sound personnel practices in government. The League undertook a two-year campaign for the adoption of civil service laws in jurisdictions where they do not yet exist and for the extension and improvement of personnel practices in governmental units now operating under some type of merit provisions. It organized local study groups on public personnel problems. The signatures of thousands of citizens were secured on cards petitioning legislators to vote for the adoption or extension of the merit system in their jurisdictions. Numerous pamphlets, circulars, and fliers were distributed by League members in order to arouse popular interest in the campaign. A slogan contest conducted by the League was won by Mrs. Thomas Reed Powell of Cambridge, Massachusetts, with the slogan, "Find the man for the job, not the job for the man." An interesting and popularly written pamphlet entitled *Trained Personnel for Public Service* was written by Katherine A. Frederic of the National League of Women Voters and was widely circulated.

The training of public employees has received an unusual amount of organized attention during the past year. A conference on training for the public service was held at Princeton University. It was sponsored by Public Administration Clearing House and was attended by leading educators and public administrators. At the conference, emphasis was placed on the importance of broad undergraduate training in colleges and universities, with specialization coming in the postgraduate years or by means of in-service training programs in the public service. Information about the results and recommendations of the conference are contained in a booklet entitled *Training for the Public Service,* edited by Morris Lambie and published by Public Administration Service.

During the year Syracuse University announced the expansion of the training period in its school of Citizenship and Public Affairs from one year to two years. A gift of $2,000,000 to Harvard University for the purpose of founding a graduate school of public administration was announced. The National Institute of Public Affairs launched a new program of interneship training for the public service. This latter program provides for the assignment of college graduates, selected by the National Institute, to governmental agencies in Washington. These internes will serve for a period of approximately one year and will be given the opportunity to make first-hand studies of public administration in the federal service while receiving postgraduate academic credit for their work under the Institute's guidance. The internes will not be in the employ of the government. No assurance of appointments will be given, although the training received will undoubtedly be valuable to those who wish to enter government employment at a later date.

Significant suggestions on training for and in the public service were made by a committee of the International City Managers' Association following a detailed study of existing training methods and the needs for competent and trained administrators in municipal government. The committee submitted its findings and recommendations in a pamphlet entitled *Training for Municipal Administration.*

In-service training received greater attention than ever before. An outstanding example of the work that can be done in the field of in-service training by co-operation between governmental agencies and a local university was furnished by American University in Washington, D. C. A special In-Service Training Division was organized in the School of Public Affairs of the University. A wide variety of training courses has been established in co-operation with governmental officials which are open only to those who are in the employ of the federal government. An excellent survey of in-service training activities in the government departments at Washington was presented in a publication by John E. Devine, of the University of Chicago, entitled *Post-Entry Training in the Federal Service.* Unusually effective work was done by several leagues of municipalities through their in-service training programs. For several years the New York Conference of Mayors has participated in training activities for local employees and officials. A most significant development in this work was the recognition of the program, on January 1, 1935, by the Board of Regents of the University of the State of New York, when that Board issued a charter, under the laws of New York, creating the Municipal Training Institute of New York State, with a board of trustees to be constituted of eleven mayors and the executive secretary of the New York State Conference of Mayors. The Institute has corporate status and is legally authorized to conduct training schools for municipal officials and to issue certificates of qualification. A program of correspondence courses for municipal administrators was initiated by the International City Managers' Association under the name of the Institute of Training in Municipal Administration. One course in this series is devoted to personnel administration. The Virginia League of Municipalities and a number of other leagues made notable progress in their in-service training programs during the year.[1]

Civil service laws and ordinances were adopted by a number of cities and counties throughout the United States, including Augusta, Georgia; Bridgeport, Connecticut; the Chicago Sanitary District; Clearwater and Jacksonville, Florida; Dearborn, Flint, Jackson, and Monroe, Michigan; El Paso and Waco, Texas; Indianapolis, Indiana; Jefferson County, Bessemer, and Birmingham, Alabama; Memphis, Tennessee; San Diego County, California; and Wilmette, Illinois. In a few of the cities the merit system provisions were limited to police and fire departments. The California legislature passed a law permitting the legislative body of any municipality to contract with the governing body of any other municipality or county or with any state department for the performance of recruiting, classification, and other personnel functions. This measure will permit small jurisdictions that are unable to afford trained staffs of their own to secure technical personnel services which can be rendered more economically by the larger and better equipped jurisdictions. The Oregon legislature took a somewhat dubious step in passing a law requiring cities to vote on the adoption of civil service provisions for fire departments only. It is unfortunate that this measure was not broadened to apply to all departments in these cities.

In Michigan, where four municipalities adopted merit system provisions, Governor Fitzgerald went on record in favor of a state civil service law, and a commission was appointed to make a survey of existing personnel practices in the state government. In New Hampshire the state motor vehicle department and the new unemployment compensation division of the state bureau of labor established a merit system of selecting new employees by means of competitive tests. A bill providing for state-wide civil service for the state, counties, cities, and special districts in Washington was defeated during the 1935 session of the state legislature. Civic and employee groups have prepared a new bill and are attempting to secure its adoption by initiative measures. In Louisiana the state civil service commission, which is purely political in nature, was given jurisdiction over the employment, retention, and discharge of all employees of the state, the parishes, the cities, and other political subdivisions. Louisiana thus has the distinction of having a civil service commission without a merit system.

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[1] For information on in-service training for policemen and firemen *cf.* "Police Administration," by O. W. Wilson, this YEAR BOOK, page 80; and "Fire Administration," by Harold A. Stone, page 86.

Unusual features were found in a number of new civil service provisions adopted during the year. Augusta, Georgia, provided for the election of a five-member civil service commission and for the election of its secretary. The act to create a board performing personnel functions jointly for Jefferson County and for the cities of Birmingham and Bessemer in Alabama provided for the selection of a three-member board by a citizens' supervisory commission composed of representatives of judicial and important civic, professional, and trade groups. In Indianapolis a Merit Commission was established for handling personnel problems in the police and fire departments. This commission consists of the following five members: the chief of police and the fire chief, ex officio; one physician; one psychologist; and one resident citizen. The last three members are to be appointed by the mayor "without regard to politics" for four-year terms. In adopting a new charter amendment, the city of El Paso, Texas, placed department heads as well as subordinate employees under formal civil service provisions that had previously been limited to the police and fire departments of the city. Berkley, Michigan, which does not have a civil service system, amended its charter to create a "civil trial board" for the purpose of hearing the appeals of dismissed or demoted employees.

Concerted efforts were made during the year to break down rigid residence restrictions that hamper effective recruitment to the public service and hinder the development of a genuine career service in government. The International City Managers' Association, the American Public Welfare Association, the National League of Women Voters, and the American Society of Municipal Engineers all gave their support to the growing movement against residence barriers. The appointment of numerous well-qualified nonresidents to technical and professional positions in the public service throughout the country indicated that qualifications rather than geographic residences were being given increased consideration. In the field of public personnel administration, the city of Bridgeport, Connecticut, furnished an example of this trend when it went outside the limits of the state in order to secure its personnel director.

It has been reported that in 1935 practically all cities in California completely or partially restored salaries which had been reduced during the depression years. A recent survey made by the League of Virginia Municipalities showed that salaries had been restored in whole or in part in the majority of Virginia cities. A survey of 80 large cities throughout the country which was made by the United States Conference of Mayors resulted in information indicating a continuing trend during 1935 toward the restoration of pay cuts that had been placed on the salaries of municipal employees several years ago. Of the 80 cities studied, it was found that 14 had already restored, or would restore in 1936, all depression cuts; that 11 cities which made partial pay restorations in 1934 made further restorations during 1935; that 19 cities made their first partial restorations during 1935; and that 9 additional cities not reported on in 1934 had made partial restorations.

New legislation in the field of pensions for public employees was directed more toward improving existing plans than toward establishing new ones. This was made necessary by the discovery in many jurisdictions that retirement plans originally established on a non-actuarial basis were developing symptoms of financial instability. Actuarial surveys were undertaken in several jurisdictions. In some instances, modifications were made in the ratio between employer and employee contributions to pension funds. The greatest number of new employees to come under a pension system in the last year was in Chicago, where the existing law was extended to cover the employees of several additional departments. In Pennsylvania all third class cities were required to establish pension plans for their policemen and firemen. In Oklahoma the state legislature gave approval to a constitutional amendment enabling all cities to set up police pension funds. Most of the new pension legislation applies to police and fire employees.

An excellent review of attempts to measure efficiency by means of service ratings and similar devices was presented in a monograph by Samuel H. Ordway, Jr., and John C. Laffan, published by the National Municipal League and entitled *Approaches to the Measurement and Reward of Effective Work of Individual Government Employees.* The monograph suggested a new system of evaluating efficiency on the basis of evidence presented by supervisors and department heads to the personnel agency. It emphasized the importance of establishing departmental personnel offices to have supervision over the personnel activities of the larger departments and to co-operate with the personnel agency in the development of a genuine merit system and career service in government employment.

Progress was made in other technical and general phases of public personnel administration. A number of classification and pay studies were made during the year and several jurisdictions in federal and local governments not under civil service laws adopted classification and pay plans. The year witnessed the continuation of the trend toward short-answer tests by public personnel agencies. Qualification requirements with respect to education, experience, and physical fitness were raised in a number of cases. The use of fingerprints to determine if applicants had criminal records was extended, particularly in the selection of police and other law enforcement officials. Credit unions among municipal and other public employee groups continued to grow at a rapid pace. By the end of 1935 it was estimated that there were 750 credit unions serving various groups of government employees. Of this number, 145 were operating among groups of municipal workers. This movement is one of the most significant in the field of co-operative enterprises, as it has the combined effect of encouraging thrift, reducing interest charges for employees in need, and encouraging the organization of employees in behalf of better public personnel practices. An example of such support was given by the Minnesota State Capitol Credit Union when that association adopted a resolution strongly favoring the enactment of a civil service law for the state of Minnesota. Organizations of public employees continued to grow during the year. The American Federation of State, County, and Municipal Employees held an organizing convention in Chicago and elected as President Arnold Zander, formerly executive secretary of the Wisconsin State Employees' Association. A resolution endorsing the merit system was adopted by the convention. It is significant that some employee associations are beginning to emphasize service and loyalty instead of confining their efforts solely to fighting for higher salaries and longer vacations.

MUNICIPAL BUDGETING

By A. E. Buck

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Two aspects of municipal budgeting attained more than usual significance during 1935. One of these was the capital or improvement budget and the other the extension of state supervision. Otherwise budgetary practice among our cities followed very much the same groove as in the preceding year. Here and there it served to advance sound fiscal policy, but occasionally it degenerated to the point of producing "fictitious budgeting," to use the phrase coined by the Philadelphia Bureau of Municipal Research in describing the local financial program.

The need for a capital or improvement budget as an integrated part of the financial plan of every city government has been more or less recognized for several years. But only within recent months has this need become so palpably obvious. This is due largely to the general revival of municipal borrowing and to the situation created in many cities by loans received from the federal government for emergency spending. Generally speaking, capital expenditures from borrowings are not shown alongside current expenditures in presenting the budgetary pictures of city governments. Budget surpluses and deficits therefore relate only to operating funds. Incidentally, this is the reason that some city governments are able to show balanced budgets. For example, Kansas City, Missouri, says the Civic Research Institute, does not include any expenditures from bond funds in its city budget, so the financial program is never complete. As a result, the city has not really had a balanced budget in many years. This is not only true of the city government, but, as the Institute points out, "all the governments to which Kansas City contributes are joining the parade of bigger and better deficits—increasing debts for the next generation to pay."

To make a comprehensive budget—one setting forth both current and capital requirements—thoroughly workable in municipalities, certain additional measures are necessary beyond merely outlining the capital needs for a year. So says Wylie Kilpatrick, an authority on state supervision of local finance. In a recent report to the National Resources Committee he asserted that these measures call for: "(1) the formal adoption of a period of five or six years for which budget estimates must be scheduled; (2) the designation of the projected schedule as a legally binding rule, subject only to revisions by specified votes in view of altered circumstances; (3) the authorization either of special tax levies or recurrent appropriations for the duration of the budget period to guarantee the availability of funds for the programmed capital outlays; (4) the withholding of borrowing power until evidence is demonstrated of good faith in preparing an improvement program equitably apportioning costs over a period of years and between borrowings and current revenues; (5) the annual submission of the improvement budget, as a part of the complete budget, to a designated state agency."

The procedure thus outlined indicates clearly the necessity for supervision of municipal budgeting in all states as the most effective method of securing uniform treatment of local financing. The most direct approach for state authorities in regulating local finances is, without doubt, through the avenue of the local budgets. But the bulk of supervisory legislation already enacted by the various states deals principally with such matters as tax limitations, debt limitations, post auditing, and their ilk which in their application are either palliatives pure and simple or roundabout and cumbersome methods. Some idea of the vast amount of legislation of this general character may be gained from a perusal of *Municipal Finance Legislation, 1935,* recently published by the Public Administration Service. A mere digest of such legislation passed by one year's legislative sessions meeting in the several states extends over 36 large, double-columned pages. Less than a page of this digest relates to municipal budgeting, strictly speaking. The whole legislative treatment is therefore mainly one of putting the cart before the horse. And not only that, but a large part of this legislation is presumed to be self-executing. This means in many instances that the provisions become simply pious wishes of the legislative bodies to be disregarded whenever political friends are involved.

Nevertheless, several examples of regulatory legislation and supervisory practice relating to local finance may be noted during 1935. In Colorado a law was enacted requiring each city budgeting authority to file a copy of its adopted budget with the state tax commission and at the same time to file an affidavit to this effect with the county treasurer. The enforcement of this provision is made the duty of the county treasurer. The authorities of each school district in Colorado are also required to file copies of their budgets with the state superintendent of schools and likewise with the county superintendent of schools in the county wherein the district is located. Florida required all local units of government to adopt budgets along prescribed lines but made a number of exceptions applying to certain cities and districts. Nevada passed a county budget law extending and strengthening provisions already on the statute books. According to F. N. Fletcher of the Nevada Taxpayers Association, who was instrumental in drafting the budget forms now being used, this law gives considerable promise of helping to systematize local finance.

New Hampshire extended the application of its municipal budget act. Sixty-seven towns adopted the provisions of this act during 1935, constituting budget committees in each case, and will proceed to make up their budgets on the forms prescribed by the state tax commission. New Jersey made certain amendments to existing laws regulating local finance, most of which are regarded as being unsatisfactory in operation. Hence, new legislation of a more systematic character, covering the entire field of local budgeting and expenditure regulation, is to be sought in 1936. In Oregon the secretary of state's office prepared uniform budget blanks for use in the municipalities of that state in making up their budgets for 1936. It is hoped by this method to lay the basis for uniform accounting and reporting. Pennsylvania required the state department of internal affairs to prescribe budget forms and annual finance reports for third-class cities, counties, first-class townships, and poor districts. In third-class cities, no expenditures can be made which will exceed the appropriations for specific purposes. After such cities adopt their budgets, copies must be filed with the department of internal affairs. The preparatory phases of this supervisory work have been largely delegated to the League of Cities of the Third Class in Pennsylvania.

It would seem that the time has come, to use the language of the Walrus, to speak of a somewhat different approach to this whole problem of state supervision of local finances. The point of departure ought to be the municipal budget, which should be clearly and simply delineated both as to form and as to procedure. The supervision of other phases of municipal financing, such as taxes, borrowings, indebtedness, expenditures, accounting, and auditing controls, should pivot around the budget and should be exercised at all times with reference to the realization of the financial program contained in the budget. This approach would give some direction to state supervision, now practically lacking, and it would tend "to implement the healthy functioning of financial and civic life." The year-to-year examination of carefully prepared local budgets would soon demonstrate, as is possible in no other way, the multiplicity of local units, their faulty organizations, their overlappings, and their expensive and futile efforts. State and local authorities would then be brought face to face with the most important problem in local government, namely, the reallocation of functions and the recasting of structures to perform the necessary local services and still keep the costs of these services within the financial reach of the communities concerned.

And this is not all. Any scheme of state supervision of local finances is likely to fail unless each state makes a special provision to carry on this work. The general practice to date has been to toss such work on one of the established departments or agencies of the state government, such as the auditor's office, the tax commission, or the secretary of state, which are as a rule not staffed to do the job and are required to give their main attention to other duties. Hence, the supervisory work becomes a side issue, likely to be strangled financially the first time local political opposition develops. There should be in each state a department or agency created for the sole purpose of state supervision and giving its entire time and attention to the problems arising thereunder. It should be adequately staffed and provided with ample funds for continuous operation. Its general attitude toward municipal and other local authorities should be one of advice and co-operation in the interest of sound and systematic local finance. In time this department or agency should become an essential cog in the wheel of governmental finance, supplying the means of co-ordinating the local financial programs with that of the state government and furnishing the information which the national authorities need to present a picture of the financial requirements of local governments on a nation-wide scale.

ASSESSMENT ADMINISTRATION

By Albert W. Noonan

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While nothing of a revolutionary nature occurred during 1935 in regard to the assessment of property for taxation, there were many changes worthy of notice. For the most part, however, these changes were a progression of trends born during prior years. Most of them were on the favorable side of the ledger and undoubtedly have served to improve the status of assessment administration.

Ranking among the new developments was the organization of the National Association of Assessing Officers. Created toward the close of 1934 with a nucleus of 11 assessors, it had grown at the close of 1935 to almost 120 members, including numerous outstanding state tax commissioners and county and city assessing officers. This organization represents the first attempt to bring the assessors of the nation together. Previously there existed many state and local groups of assessing officers, which, while accomplishing many noteworthy objectives, were not equipped to make an effective attack on the more serious problems in assessment practice. The National Association, organized on a service, research, and educational basis, promises to fill a long-felt need in the field of assessment procedure and administration.

A new trend was also to be observed in the field of co-operation. Of special importance is the amendment to section 55(b) of the federal Revenue Act of 1934, adopted April 19, 1935, and more commonly known as the Costigan amendment. Under the provisions of this amendment, local and state officials engaged in the administration of the general property tax for the first time will be permitted to examine federal income tax returns. Assessing officers wanted this privilege because of their sincere distrust of the accuracy of returns filed under state laws and their knowledge of the wholesome respect which nearly all income taxpayers have for the law enforcement machinery of the federal government. In addition to obtaining valuable information which will undoubtedly be reflected in increased personal property assessments, it should also bring the taxing officers of the state and local government into closer contact with federal tax officials.

At its 1935 convention, the Florida Tax Assessors' Association adopted a resolution whereby Florida assessors pledged themselves in those cases where actual residents of Florida claim legal residence elsewhere, for the purpose of obtaining exemption on their intangible personal property, to transmit such information to the assessing officers in the tax jurisdiction where such legal residence is claimed. This same resolution contained a plea for reciprocal co-operation from assessing officers of other states when they find actual residents of their own state claiming legal residence in Florida. Along similar lines is a provision of California law which makes it the mandatory duty of assessors to relay to assessors of other tax jurisdictions in the state any information concerning taxable property or persons which may come into their possession.

An increasing trend toward professionalization was discernible during 1935. Training schools and instructional meetings were arranged in an increasing number of states. In many western states, such as Washington, Colorado, Arizona, and California, the tax commissions are directly charged by law to assemble the local assessing officers at least once a year and instruct them in their duties. This is not true in the majority of states, however, and in such cases the responsibility for arranging schools and meetings has been left to the voluntary action of the tax commission, the state university, or the state league of municipalities. The tax commissioners of Illinois, Massachusetts, and Connecticut were very active in this regard and sponsored not only state meetings but many sectional meetings also.

The League of Wisconsin Municipalities has sponsored a training school for assessors for several years, while in addition the tax commission of that state retains very close liaison with the local assessors by its system of supervisors and gives much assistance by instructions, drafting forms, and constant constructive criticism. The results of these efforts speak for themselves, and so far as administrative efficiency is concerned they have earned for Wisconsin a very enviable reputation. The Michigan Municipal League arranged an instructional meeting for its assessors for the first time in 1935 in connection with its annual convention. The state universities in Kentucky and New York, with the co-operation of the state leagues of municipalities, have organized training institutes for public officials in which programs for assessing officers have been included. Finally, many state associations of assessors are gradually changing their annual meetings to an instructional character, as in Idaho, North Carolina, and Oregon.

The trend toward county assessing continued during 1935. However, very little of the agitation for this plan was crystallized into legislation. In Pennsylvania, where a dual assessment arrangement prevails, the board of assessors of the city of Scranton was abolished and its work taken over by the county assessors. This was also attempted in Pittsburgh but resulted in the retention of the city board, with the county assessors being forced to accept valuations established by the city assessors. In Kentucky a bill is to be presented to the 1936 legislature which proposes to abolish all city assessors, a change recently recommended in Minnesota and North Dakota by special commissions to study the tax laws. The movement is also gaining ground in California, as is shown in Los Angeles County, where 35 out of 44 existing municipalities having delegated the assessment function by contract to the county assessor. The office of city assessor of Prescott, Arizona, was also abolished and the work taken over by the county assessor. Numerous authorities are of the opinion that eventually all states will employ the county as the smallest political unit for performing the assessment function.[1]

There has been some tendency toward a single administrative head rather than a board, although the latter plan is still unusually strong in the New England states and in the East generally. In the state of New York, however, both the cities of Elmira and Schenectady have abolished the board and substituted a single assessor. Bridgeport, Connecticut, likewise has only one assessor. Where the county plan is in operation the single assessor is the rule, except in a few states, such as Georgia, Delaware, and Pennsylvania. In practically all council-manager cities the function is vested in a single head. Practically all county assessors are elected by popular vote, whereas in the case of city assessors a majority are appointed. The big exception to the latter again is in the Eastern states, where the plan invariably calls for elected town and city boards.

State tax commissions have unquestionably been taking a much greater interest in assessment practice, and in those states where the tax commissions are really alive the effects of their work are beginning to be felt. In addition to arranging the previously mentioned instructional meetings, they have become very active in preparing assessors' manuals, in drafting and prescribing uniform procedures, and in stimulating reassessment work and scientific installations. Assessors' manuals have been prepared and issued by the tax commissions of Illinois, Iowa, Minnesota, Missouri, New Jersey, North Dakota, Ohio, and Oregon. Washington is now engaged in preparing a very comprehensive one.

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[1] At present 15 states have county assessors exclusively. These are Alabama, Arkansas, Colorado, Idaho, Kansas, Louisiana (parish), Montana, Nevada, New Mexico, Ohio (county auditor), Oklahoma, Oregon, Utah, West Virginia, and Wyoming. Thirteen other states are exclusively on the township and city plan. These include Connecticut, Iowa, Maine, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Dakota, Rhode Island, South Dakota, Vermont, and Wisconsin. Nine states have the county plan as a base but permit municipalities their own assessment machinery for municipal taxation. These are Arizona, California, Florida, Georgia, Kentucky, Mississippi, North Carolina, Tennessee, and Texas. Delaware, Maryland, and Nebraska are also organized on a county basis, except for the cities of Wilmington (Del.), Baltimore (Md.), and Lincoln (Neb.), which have their own special arrangements. Minnesota employs the township and city plan except for Ramsey county, in which the city of St. Paul is located. Twenty-four counties in Missouri and two in Washington have township and city assessors, while the balance employ county assessors. In Illinois, four different plans exist. In 83 counties there are township assessors, in 17 counties the county treasurer is ex-officio the county assessor, a board of review makes original assessments in St. Clair county (East St. Louis), while Cook County (Chicago) has a single assessor. Indiana has both county and township assessors throughout the state, with overlapping jurisdiction. Virginia has both county and city assessing officers but without any overlap, as cities and counties are completely separated in that state. South Carolina is divided into numerous and very small tax districts for assessment purposes, and in Pennsylvania both county and city assessing officers are employed under five different arrangements, with considerable duplication of work.

The advantages in adopting scientific assessment methods are now generally recognized by tax commissions and assessing officers. If they could hurdle the bar presented by the initial cost, in a few years' time those without such systems would be comparatively rare. In numerous jurisdictions, however, that still remains an insurmountable obstacle. This movement was materially aided by the federal relief program of the past few years, and quite a few communities succeeded in partially, if not completely, abandoning their obsolete methods and replacing them with up-to-date systems. Under the sponsorship of the tax commission, Wisconsin obtained and spent over a million dollars under CWA, FERA, and WPA, establishing a uniform state-wide assessment data record card system. Many cities did likewise, including Richmond (Virginia), Brunswick (Georgia), Saginaw and Port Huron (Michigan), Hartford (Connecticut), and Bismarck and Minot (North Dakota). Manchester (Connecticut), Kalamazoo (Michigan), and St. Louis (Missouri), undertook new installations on their own resources. In 1935, following such established leads, hundreds of similar applications were filed with WPA. Subsequently, however, WPA issued a stop-order on all projects having a house-to-house canvass feature, which in turn has resulted in the abandonment of this type of work. This decision was particularly vexatious and disappointing, as such projects were given strong encouragement, and much time and money was spent by many localities in making proper preparations to undertake this work. A few places managed to get projects approved before the stop-order was issued, as was the case in Michigan, where the tax commission sponsored a rural property assessment survey, and in King county (Seattle), Washington. Most of the incompleted projects commenced under CWA and FERA were permitted to proceed.

The review and appeal process came in for some scrutiny in 1935. The Special Tax Commission in Connecticut recommended the abolition of the local boards of tax relief and the institution of a state board of tax appeals modeled on the Massachusetts pattern, while the New York Tax Commission recommended the establishment of county boards of review. A law was passed by the New York legislature permitting New York cities to establish municipal boards of review, and the Illinois Tax Commission recommended that appeals be permitted from the local boards to it. The Massachusetts Board of Tax Appeals introduced the informal hearing in cases where the right to further appeal was waived and in so doing greatly expedited its work. There is considerable opinion that the right to review the original assessment has been considerably abused and that proper steps should be taken to correct this condition. At the 1935 conference of the National Association of Assessing Officers it was widely agreed that (1) there should be some agency to which taxpayers could appeal, (2) that its membership should be appointed, (3) that it should be no larger than is necessary to carry out its functions, (4) that the assessing officers should be minority members, (5) that it should sit continuously for a short, definite period, (6) that a public record should be made of all its decisions, (7) that its jurisdiction should be limited to filed complaints, and (8) that on questions of fact, either its conclusion should be final or appeal had only to the state tax commission, provided that that body has active supervision over local assessments.

In the field of tax exemption there was much apprehension concerning the rising tide of exempt property and considerable agitation to put large portions of tax exempt property back on the rolls. Kansas wiped out exemptions for college fraternities and social organizations, and in Pittsburgh the assessors placed non-operating utility property on the tax rolls, defying a long line of court decisions. Wisconsin also campaigned against this type of property and succeeded in returning a quantity to a taxable status. Practically all studies made on the matter revealed a definitely growing animosity toward exemptions, and many communities began carefully to scrutinize assessment rolls with a view to taxing such properties as might be classed as doubtful. From a long existing policy of leniency in this matter, there appears a definite trend toward strictness. Articles by tax students and reports of regular and special tax commissions, civic organizations, public officials, and taxpayers all reflect this trend.

There is a growing understanding that tax exemptions are the equivalent of governmental subsidies, and with this realization taking hold, the demand is growing that the subsidy be justified. In this connection it is interesting to observe the recommendations of the New York City Advisory Committee on Tax Exemption, which include (1) all tax exemptions allowed clubs, societies, and professional organizations should be eliminated entirely or limited to small accounts; (2) parsonage exemptions should be removed; (3) private schools to be entitled to exemption should be required to offer a stipulated number of free scholarships, available without restrictions to students who qualify through public competitive examinations; (4) hospital exemptions should be measured by the quantity of free service rendered; (5) taxes of a fixed percentage of the sale price should be imposed when land is purchased by or sold to cemetery associations; (6) state should pay local taxes on its real estate when used for purposes from which New York City does not solely benefit; (7) the city should have a voice in the choice of sites where activities are such that exemptions would be sought, and (8) where exempt property increases in value, the city should share in the proceeds. In many states the amount of exempt property is still an unknown quantity because it is not required to be valued. There is also increasing advocacy that this condition be changed so as to facilitate proper investigation. Only recently the tax commission of New Jersey ordered a complete record on exempt property from all local assessors.

However, in spite of what appears to be rising indignation at the amount of property which is now exempt, this is considerably counterbalanced by moves toward more exemptions in many other states. Florida, of course, is outstanding with its $5,000 homestead exemption. Louisiana also has a $2,000 homestead exemption, qualified by the provision that such subsidy shall not exceed the amount available in the "property relief fund." Oklahoma adopted a constitutional amendment permitting the legislature to make homesteads exempt up to any amount, with the added stipulation that such exemptions once created cannot be changed for 20 years. Arkansas, North Carolina, and Utah will vote on constitutional amendments exempting homesteads at the next general election. As a stimulant to new construction, Wisconsin has exempted new buildings until 1938. Other subsidization measures were enacted by Alabama, permitting exemption of pulp and paper factories; by Delaware, permitting the cities of Dover and Clayton to exempt new industries for 10 years; in Maryland, where the exemption of vessels and aircraft was extended to 1945 and the city of Hagerstown provided that new industries may be exempted for 10 years; and by North Dakota which granted exemption to non-competitive new combination rail and pedestrian bridges over the Missouri River. A special commission to study the tax law in Massachusetts in its recent report recommended the complete exemption of all machinery used in production.

And we still have with us the illegal exemptions arising from successful tax evasion, undervaluation, and bad administration practice. In the field of personal property the Costigan amendment will probably cause some improvement, but there is no reason to believe that evasion will be completely overcome. The reluctance of appropriating bodies to spend sufficient money on assessment administration is undoubtedly a major factor in encouraging this type of exemption. As was recently stated by Charles A. Rosa, member of the Wisconsin Tax Commission, "I consider the most important single limiting element to securing good assessments anywhere and everywhere is the amount of funds available for the job." In considering the nation as a whole, one is inclined to the belief that the strongest tendency at present is to oppose further exemptions, and it is quite probable that considerable legislation reflecting this tendency will be enacted in 1936 and 1937.

There was no change in the required frequency of reassessment, although a campaign has been inaugurated in Kentucky to change the existing practice of annual real estate assessment to biennial reassessment. At the present time all states reassess personal property annually, while real estate is reassessed annually in only 27 states. In nine states it is reassessed biennially, in one triennially, in eight quadrennially, in one quinquennially, in one sexennially, and only once in ten years is reassessment required in Connecticut. The strongest arguments in favor of infrequent real estate assessment are comparative stability of value and reduced cost of administration, while the strongest objection to it is that it does not permit the development of competent assessing officers or scientific methods. It is bound to remain a function performed in a haphazard way, as it does not encourage the employment of personnel on a full-time basis. This objection is somewhat overcome in certain jurisdictions by permitting constant or annual adjustments between general reassessment years, but most students still favor the policy of annual reassessment as more likely to obtain efficient administration.

While it has been observed that the civil service movement gained considerable ground in 1935, only one significant change in regard to tenure occurred. This was a law passed in New Jersey, which made five-year terms in office for assessors mandatory, the only exceptions being in Newark and Jersey City. While there are conceivable objections to such a plan, it at least recognizes that the assessment of property for tax purposes is a highly important business and that it cannot be learned in a day. The Brookings study of the Oklahoma tax structure also recommended that the present two-year terms of elected county assessors be changed to four-year terms. Whether assessing officers should be elected or appointed is still a matter of considerable debate, although the stronger arguments tend to favor appointment.

While the courts in 1935 were kept busy in all states disposing of numerous cases involving some phase of property tax administration, only a few cases were of such general significance that they should be mentioned here. The Maryland Court of Appeals (state court of last resort) in a decision rendered in June, 1935, held that preferred national bank stock owned by the Reconstruction Finance Corporation was taxable to the same extent as if privately owned, ruling that (1) the National Banking Act, which permits state taxation of national banks made no distinction between stockholders, whether governmental or otherwise, (2) that the act creating the RFC provided no exemption and (3) that there was no constitutional immunity because the RFC was not performing a true governmental function. The U. S. Supreme Court affirmed this decision in February, 1936 (*State Tax Commission vs. Baltimore National Bank*).

The Minnesota Supreme Court contributed a significant decision in 1935, in which an act of the legislature which sought to cancel a portion of delinquent taxes if current taxes were paid in full was declared unconstitutional. The court pointed out that this act, which was quite similar to acts passed in many other states, violated the uniformity clause of the constitution because it discriminated in favor of the class that does not pay taxes promptly and against the class that does (*State ex. rel. Matteson vs. Luecke*). Montana also declared unconstitutional an act which permitted the payment of delinquent taxes in 20 semi-annual installments, holding this a violation of a constitutional provision which provided that "no obligation . . . of any person . . . owned by the state . . . shall ever be . . . postponed" (*State ex. rel. De Fresne vs. Leslie*).

Another decision of note was that of the Florida Supreme Court which held that the $5,000 homestead exemption did not apply to levies for the payment of debt incurred prior to the enactment of the law (*Boatright vs. City of Jacksonville*). In the case of *City of Tampa vs. Colgan,* the Florida Supreme Court ruled that the exclusive consideration of reproduction cost less depreciation was not sufficient to determine "full cash value" but that all other facts influencing value must likewise be considered. This is a long-standing rule of law in most states, but assessing officers have to be reminded of it once in a while.

In conclusion, it may be stated that, in general, 1935 witnessed a growing consciousness on the part of both the public and assessing officers that property assessment is an extremely vital and important function of government and that grave injustices will not only continue to exist but will increase unless it is properly handled. Many dents were made in the traditional shell of isolation which unfortunately has surrounded the assessor and his work far too long. The work of progressive tax commissions, state leagues of municipalities, state universities, state associations of assessors, and the National Association of Assessing Officers has been effective in this regard. A new spirit of co-operation is being born not only among local assessors but also between local, state, and federal taxing officers. Isolation, insecure tenure, small salaries, inadequate funds, dilatory tax commissions, poor reviewing processes, and lack of prerequisite qualifications before appointment or election are becoming increasingly recognized as definite obstacles to be overcome. While not all that occurred in 1935 can be said to have aided the cause of more efficient property assessment, most of the changes were of a helpful nature.

MUNICIPAL REVENUES

By Simeon E. Leland*

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The year 1935 left many cities in a better financial position than 1934.[1] However, their fiscal troubles are far from solved. They still face important problems, such as the reduction of heavy indebtedness, restoration of pay cuts (a movement already started), and resumption of retrenched functions. To meet them they will probably need to retain all their present sources of revenue and doubtless to add to them. The few existing independent sources will be needed particularly as the federal government attempts to return more of the relief load to the states and localities.

The stringency of the municipal situation is well illustrated in the attempts to collect current and delinquent taxes. In some cases the moves have been initiated by states. Discounts for prepayment of taxes were offered in North Carolina and Oregon in 1935. Washington extended its 3 per cent discount formerly allowed on the prepayment of real estate taxes to the prepayment of taxes on personal property. In New Castle City, Delaware, the discount offered was as high as 5 per cent for paying taxes four months before they became delinquent. Utah took a step in the opposite direction and eliminated its discount for prepayment of taxes.

The use of installment payment of taxes was adopted during the year in Connecticut, Indiana, Nebraska, New Jersey, Ohio, and Oregon. One New Jersey act applied only to special assessments, but another required the municipalities to pay county taxes in four installments. An Ohio statute applied to current taxes on public utilities and permitted the payment of taxes in ten monthly installments. Partial payments may now be made in Tennessee and Oregon.

Winchester, Kentucky, adopted an ordinance allowing the installment payment of taxes and allowed discounts for prepayments, but it experienced no noticeable improvements in collections. Why, it is not known. On the other hand, St. Petersburg, Florida, found that a monthly payment plan practically eliminated all of its inactive tax accounts. Kalamazoo, Michigan, amended its charter to provide for monthly payments of 1935 and all future taxes. This movement towards the installment payment of taxes is a commendable trend in municipal finance. Unquestionably, it will increase the bookkeeping costs incident to the collection of taxes, but such costs may be more than offset by the advantages to the taxpayer and the municipality. The easier the payment of taxes is made, the more certain the municipality is of securing its levies. Furthermore, the effect in reducing delinquencies ordinarily would more than counterbalance the increase in bookkeeping costs. Installment payments are not only "good politics," they are "good economics" as well.

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* In the preparation of this article the writer is greatly indebted to his assistant, Rex J. Morthland, who deserves the credit for this contribution. Without his assistance it could not have been prepared.

[1] A survey was made by F. H. Morse of Lehman Bros. covering 61 cities, all having a population of 50,000 or more, in 23 states. Reports submitted showed that 55 of the cities had collected a larger percentage of their current taxes in the first 10 months of 1935 than they had collected during the corresponding period of 1934. Forty-five of them reported their combined collections of current and delinquent taxes, an improvement being noted in most cases.

A different concession for encouraging the payment of 1934 and 1935 taxes—the postponement of collection dates—was tried in Florida, Iowa, Louisiana, Michigan, New Hampshire, New York, South Carolina, Tennessee, and Washington. The delinquent date for the taxes collected by Illinois counties was changed, but the change was a permanent and not a temporary measure. The municipalities in North Carolina and certain of those in Wisconsin were given permission to extend the date for the payment of taxes.

Other states offered different stimuli of a time-honored nature for the prompt payment of taxes by providing for action in case of nonpayment. California, Colorado, Connecticut, Maryland, and Utah prohibited the operation of a motor vehicle unless the property taxes on it were paid. North Dakota and Vermont provided for deducting part of the salary of a public employee when his taxes are delinquent.

If a taxpayer should fail to pay, or had failed to pay, his taxes in spite of all these inducements, he was still within hearing of the siren-like calls of the tax collectors. As was the case with the payment of current taxes, a number of states made arrangements for installment payments on taxes already delinquent,[2] some allowing as much as ten years for the liquidation of the obligation. Generally, the statutes extending this privilege required that all current taxes be paid before one could take advantage of the installment method of paying back taxes. Also, they usually provided that the entire amount would become due and payable if the taxpayer failed to make his installment payments on time. Several of the states provided for the collection of interest on the unpaid balances. In Illinois the interest charged is to be in lieu of the interest and penalty requirements of the law. Availing oneself of the benefits of the Montana statute entails entering into a contract with the county.

During the year, Ohio and Pennsylvania extended the dates for making payments on delinquent taxes. The city charter of Detroit, Michigan, was amended to permit tax delinquents to take advantage of a seven-year installment payment plan. In Illinois 102 municipalities are co-operating through the state municipal league to collect all delinquencies of the past ten years of the 2 per cent fire department tax. Michigan adopted different tactics. It conducted a campaign through the medium of newspaper, magazine, billboard, and radio advertising for the payment of delinquent state and local taxes. Reports are that the action was successful.

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[2] They are Alabama, Arizona, California, Illinois, Indiana, Kansas, Maryland, Nebraska, New Jersey, New Mexico, Pennsylvania, South Dakota, and Washington.

Another recognition of the difficulties of collection as affected by the current economic conditions is found in the numerous laws passed to stay the time of tax sales. Eleven states passed such laws.[3] The New York law applied specifically to municipalities, while the others were general in their application.

A rather universal disposition on the part of the states to adjust or cancel the interest and penalties on delinquent taxes may be noted.[4] As a general rule, the cancellation or adjustment depended upon the payment of delinquent and current taxes by a specified date. However, five states even reduced the interest on future delinquencies.[5]

Some state legislatures went further and allowed the cancellation or adjustment of the unpaid taxes themselves.[6] The Connecticut, Florida, New York, and New Jersey statutes specifically mention governmental units of the municipal level. The other statutes, except in the far West, are general enough in their wording to include municipalities. Such a development is to be decried. While there may be some equitable and economic reasons for readjusting or cancelling delinquent taxes, ordinarily these reasons have not furnished the motive for action, nor is the remedy the enactment of a general statute of "forgiveness."

Many other laws primarily affecting the administration of the property tax were passed in various states. These laws were concerned with such matters as the acquisition of tax liens, priority of liens, tax sales, foreclosures, redemption of property sold for taxes, etc.[7] Limitations of space prevent their discussion. However, one of the laws of Iowa is deserving of special mention because of the problem it attacks.[8] The law provides that, when no adequate bid is offered at a tax sale, the county in which the property is located shall bid an amount equal to the total general tax charges against the land. No money is to be put up, but each district having an interest in the taxes for which the property was sold is to be charged its share of the purchase price on the basis of the full amount of the taxes due. With an efficient and sincere administration this law would go far towards preventing a situation similar to that which recently arose in Williamson County, Illinois. Under specified conditions, property, in Illinois, may be sold for less than the amount of the taxes due. In 1935 over 5,000 pieces of property were sold in Williamson County for taxes. As a result of the sales, the county realized but $10,000 from obligations totalling $2,157,000.

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[3] California, Florida, Indiana, Maryland, Montana, New York, North Carolina, Pennsylvania, Tennessee, Washington, and West Virginia.

[4] Laws cancelling or adjusting at least specified taxes within localities were passed in Arkansas, Arizona, California, Colorado, Connecticut, Illinois, Indiana, Maryland, Massachusetts, Michigan, Missouri, Montana, Nebraska, New Jersey, New York, Oklahoma, Oregon, Pennsylvania, Tennessee, Texas, Utah, Washington, and West Virginia.

[5] Idaho, Massachusetts, North Dakota, Pennsylvania, and Wisconsin.

[6] Arizona, Connecticut, Florida, Idaho, Illinois, Minnesota, New Jersey, New York, Oregon, and Texas. *Florida Municipal Record,* July, 1935, reports that Chapter 17405, *General Laws of Florida,* 1935, p. 1302, allowing the creation of a municipal delinquent tax adjustment board in the municipalities was declared unconstitutional by Judge H. L. Ritter of the United States District Court, Southern District of Florida, on July 9, 1935.

[7] For a more complete description of these and other laws discussed throughout this article see Tenner, *Municipal Finance Legislation, 1935,* Public Administration Service, Chicago, 1935, and Manning, "State Tax Legislation, 1935," *Proceedings of the National Tax Association,* 1935, pp. 27-60.

Although municipalities may need to continue or even to increase present revenues, state legislatures and numerous municipalities themselves have proceeded to restrict the possibility of so doing. Constitutional amendments to provide homestead exemptions, for example, were proposed in four states. In New Mexico the proposed exemption is to extend only to homesteads and property of veterans up to a value of $2,500. The Oklahoma proposal would have exempted homesteads valued at $1,500 or less but, after the legislative proposal was made, an initiated constitutional amendment permitting the legislature to provide exemptions of all homesteads was adopted at a special election. Once the exemption is fixed it cannot be changed for 20 years! The Utah measure would give the legislature power to exempt homes up to $2,000, personal property to $300, and property of disabled veterans up to $3,000. The North Carolina proposal permitted the General Assembly to exempt $1,000 of property held and used as the residence of the owner. It was ratified May 11, 1935.[9] In Iowa a bill for applying the proceeds of the sales and income taxes towards providing a $2,500 homestead exemption was vetoed. Words are lacking with which to express contempt for measures of this type. Special interests have capitalized on economic distress to foist them on the public.

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[8] Chapter 83, *Acts of Iowa,* 1935, p. 103.

[9] Homestead exemptions already were in effect in four other states. The states and the amounts exempted are Florida, $5,000; Louisiana, $2,000; Mississippi, $1,000; and Texas, $3,000. The Louisiana exemption actually reached only $1,000 in 1935 because the four new taxes imposed to supply the sums lost through the exemption, the income, liquor, public utilities, and cotton future sales taxes, did not yield enough to provide the $2,000 exemption. The returns from these four taxes go into the property tax relief fund, 66 per cent of which is returned to the local governments to make up for the taxes lost because of the homestead exemption. The other 34 per cent goes into the state school fund for the support of local schools. The latter money is supposed to furnish additional support for schools rather than to replace any now given.

The Florida exemption struck a snag when Judge Ritter of the U. S. District Court, Southern District of Florida, ruled that the exemption could not be extended to include and apply to taxation for municipal bonds (*United States ex. rel. John S. Harris et al.* v. *City of Fort Pierce;* cf. *Corporation Tax Service, Florida,* 1935, ¶ 2570.)

In a later decision of additional facts he ruled that the city could not use separate budgets, tax levies, and tax collections for debt service and for general governmental operations (Cf. *ibid.,* ¶ 2580).

Twenty-two states continued to cut their tax base from under their feet in various other ways.[10] Veterans and their organizations received more consideration than any other group, receiving exemptions in four states.[11] Industry, in one form or another, also came in for "encouragement." Among the *in rem* exemptions granted were those of general hospitals, migratory bird reservations, mortgages under the National Housing Act, securities and solvent credits (because of a personal income tax), agricultural produce held by the grower, educational institutions, building and loan shares (exempt from assessment for present *ad valorem* taxes), radium used in medical practice, property of blind persons up to $1,000 in value if the total property owned by that person does not exceed $5,000, bridges, housing authorities, personal effects, household personal property and farm machinery, the first $25 of personal property other than household goods in the home, $300 of personal property to the head of a family except household goods and personal effects and automobiles, federal grants of money to North Dakota Rural Rehabilitation Corporation for relief, wood lots and sloping areas, property of scientific societies, property of Turner societies, and new improvements on real property. Massachusetts exempts property up to $2,000 belonging to widows, persons over 75 years of age, and minors whose father is dead, provided the property is used as a domicile. Texas exempted the Texas Federation of Women's Clubs from taxation. The crop of exemptions thrives each year, in spite of drought or rain.

The counter-movement to limit exemptions made headway in but five states. Kansas abolished exemptions formerly extended to cemeteries and fraternity houses. Tennessee withdrew exemption from that property of religious and charitable institutions which was competing with private business. Vermont provided that lands taken over by the state for flood control projects and farm lands were to be taxed at their appraised value in the quadrennial appraisal next preceding their acquisition by the state. Any New Jersey municipality in which the state-owned lands exceed 9 per cent of the area of the municipality may now tax these lands for municipal and local school purposes. The property must be assessed at the same value as it was when the state acquired the lands. Furthermore, improvements constructed or erected by the state are not to be taxed. In Wisconsin county lands leased to families with school children are subject to school taxes. If the cost of tax exemption, which is in the nature of a concealed subsidy, were known, more states would join the counter-movement.

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[10] The states are Alabama, California, Delaware, Idaho, Indiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, New Hampshire, New Mexico, New York, North Carolina, North Dakota, Rhode Island, South Carolina, South Dakota, Utah, Washington, Wisconsin, and Wyoming.

[11] Idaho, New York, South Carolina, and Wyoming.

Where an extensive system of state-aid and local sharing of state revenues is developed the problem of the exemption of state property is not acute, for the state is indirectly making compensation for the reduction of the local tax base by supplementing local revenues. This solution is preferable in some cases to that of taxing state property, for it avoids, among other things, the difficulties of assessment. Safety provisions such as those of Vermont and New Jersey specifying that the state property shall be assessed at a given value in the long run may lead to inequalities in the assessment of state and private property. Furthermore, it provides a solution to a problem including and transcending that of the exemption of state-owned property, the problem of providing adequate resources for the local governments. It does not solve the problem of the taxation of property of local units located within other localities, viz., that of the Metropolitan Water District of Los Angeles which extends across the entire width of Southern California. Taxing the property is the best solution in this or similar cases.

A third way in which municipalities and states have limited their power of adequately performing functions is by continuing to adopt tax-rate limitations. The 40-mill law in Washington was re-enacted by an initiative measure. Constitutional amendments were proposed in Georgia and Nevada. The Nevada amendment has the limitation fixed at 50 mills for state and local purposes, including bond levies. Four out of five Michigan cities voting on the measure imposed on themselves the provisions of that state's 15-mill tax-rate limitation.[12] Among the consequences flowing from this legislation in Michigan was the fact that Muskegon and its school district resorted to centralized purchasing. Battle Creek, though, had to dismiss five policemen and six firemen because of the operation of the tax-rate limitation. The Georgia measure obtains the right to classify property by limiting taxes on intangibles to 5 mills and local taxes on tangibles to 15 mills.

The California legislature re-enacted a limitation on total expenditures of governmental units. No unit may increase its total expenditures in one year over those of the preceding year by more than 5 per cent without the approval of the state board of equalization.

Under the pressure of a decreasing tax base, due primarily to shrinkages in property values and increasing expenses the municipalities have had to develop sources of revenue other than property taxes or to increase the receipts from other sources already being used. Some of these receipts are from sources integrated with the state tax system, i.e., state-aid and local sharing of state-collected revenues.

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[12] Battle Creek, Ionia, Jackson, and Belding. Lansing voters rejected the proposal. Within the last two years 11 out of 13 Michigan cities which have voted on the limitation have accepted it. Lansing and Kalamazoo are the only two to have rejected the proposal.

The greater part of the funds distributed among the localities by the states is for highways and schools. Provisions allowing or giving state or county aid to municipalities for road purposes were made in California, Maine, Minnesota, North Carolina, Vermont, Washington, and Wisconsin. In Minnesota and Missouri arrangements were made to aid the localities by bearing part of the expenses of constructing or improving certain bridges. Wisconsin also appropriated approximately $100,000 for municipal bridges.

The schools have been made the beneficiary of collections from a variety of taxes in the different states. Under 1935 enactments the liquor taxes and/or fees furnish funds to local schools in six states.[13] Sales tax receipts were assigned to school purposes in eight states.[14] Other sources of school funds are taxes on mining, freight lines, telegraphs, businesses and occupations, public utilities, admissions, conveyances, radios, income, cigarettes, oil, and fuel oil. The Pennsylvania income tax act providing funds to pay the salaries of the members of the teaching and supervisory staffs of elementary and junior high schools was declared unconstitutional by the state supreme court.[15]

In the matter of relief expenditures localities did not fare too well at the hands of the states. True, New York City shared in an appropriation of $10,000,000 for temporary relief administration and the proceeds of a debt of $55,000,000 created to provide funds for unemployment and welfare relief. But, two New England states turned part of the relief load back to localities. New Hampshire returned the unemployment relief administration to localities with the proviso that the state would reimburse them for 50 per cent of the relief expenditures. Rhode Island repealed the law requiring the state to reimburse the municipalities for one-half of the interest paid after June 30, 1935, in connection with indebtedness incurred for public works projects.

A trend on the part of the states to share the funds received from taxes and fees on alcoholic beverages, malt beverages, etc., with the localities is noticeable. Nine states made provisions for this in 1935.[16] The municipal share varied from 10 per cent of the Oregon tax on alcoholic beverages to

[13] Arkansas, Georgia, Idaho, Nevada, Tennessee, and Washington.

[14] Idaho, New Mexico, North Carolina, South Dakota, Utah, Washington, West Virginia, and Wyoming.

[15] *Kelley et al.* v. *Kalodner et al.* Cf. *Corporation Tax Service,* Pennsylvania, ¶ 1502.

[16] California, Idaho, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Vermont, and Wisconsin.

100 per cent of the fees for retailers' licenses in 1st and 2d class cities in Vermont. In Wisconsin the municipalities have been receiving the entire amount of the state liquor tax. An attempt to take the proceeds of the tax away from them was defeated.

Municipalities also made some progress in sharing revenues obtained from the gasoline tax. The municipal share of the collections was increased by a quarter of a cent a gallon in California. Emergency taxes, in whose proceeds the municipalities shared, were continued in Maryland and New York. The New Jersey cities are to receive part of the $3,000,000 apportioned from the gas tax collections among the counties. North Carolina appropriated $500,000 annually from state-collected highway funds to be used for the maintenance of state highways lying within cities and towns. Washington apportioned an amount of gasoline tax collections equal to $1.50 per capita to all cities and towns for street purposes.

Among the other state-collected taxes to be shared with the municipalities as the result of legislative action during the past year are the Alabama franchise tax on financial institutions, the Connecticut gross-receipts motor-bus excise tax, the Massachusetts tax on income from dividends on the shares of certain corporations (time extension of a previous act), the Ohio and South Dakota grain taxes, and New York's income tax and corporation franchise tax.

All was not pure gain for the municipalities, though, for New Orleans lost the right to levy occupation taxes. Such taxes were increased in the Parish of Orleans and the revenue was dedicated for the exercise and maintenance of functions under the police power of the state. The Connecticut capital stock tax, the proceeds of which were distributed among municipalities, was abandoned by the state in favor of an income tax on corporate incomes. The local poll tax also was abolished in Connecticut and a new head tax similar in nature was set up with the revenues allocated to the state government. Automobiles were temporarily exempted from an *ad valorem* tax in California. In lieu of such a tax the state imposed an additional state license fee of 1.75 per cent of the market value of the vehicle, one-fourth of the revenue of which was to be apportioned among the municipalities.

Surcharges, represented by the New York City income and inheritance taxes, are a third source of municipal revenues integrated with the state and federal tax systems. The city tax on incomes was to be equal to 15 per cent of the tax accruing to the United States government for the year ending December 31, 1934. It met with opposition from the residents and the Governor and, after the effective date had been postponed from time to time, was repealed when the sales tax, another emergency levy, produced more revenue than was expected. The inheritance tax was imposed at a rate equivalent to 40 per cent of the state rate. It met the same opposition the income tax did, but was not repealed. The latest available information was that the municipal assembly was still considering a bill to repeal the tax, to cancel all levies made under it, and to refund any taxes paid under it.

When the state legislature on April 29, 1935, extended the power of New York City to levy the emergency taxes, income and inheritance taxes were specifically exempted.[17] Consequently, the city has to rely on three of its emergency taxes to furnish the needed revenue in the first half of 1936. The three are a sales tax,[18] a tax on the gross income of public utilities,[19] and a gross business tax.

An income tax is being used now in New Castle County, Delaware.

In their need for additional revenue many of the municipalities have resorted to a greater use of fees, licenses, service charges, etc., and have improved the administration of those in use. The greatest activity of this nature during the past year is seen in the field of liquor licenses and governmental, both state and municipal, operation of liquor stores.

Many state legislatures passed measures enabling the municipalities to collect liquor license fees. The right to issue liquor licenses was extended to municipalities in ten states.[20] Arizona municipalities may regulate, but not prohibit, the manufacture and sale of spirituous liquors. A constitutional amendment to allow Georgia cities to license the manufacture and retail and wholesale distribution of alcoholic beverages was defeated at the polls.

North Dakota now allows municipalities to own their own liquor stores, but the prices must be fixed so that the net annual revenue shall not exceed 25 per cent. (The law does not state of what the 25 per cent shall be.) Municipal liquor stores have been a source of large profits to Minnesota communities. Approximately 125 of them now have their own stores. Glencoe, a city of 1,925 people, averaged a net profit of slightly over $800 a month during the year. Some of the smaller communities have been making almost enough revenue from this source to cover their general expenses. If the movement is extended, it may replace speed traps as the chief support of some local governments.

Twelve states own and operate liquor stores.[21] Montana, for instance,

[17] The state shares its personal income tax with the local governments.

[18] Constitutionality upheld in *Garfield et. al.* v. *N. Y. Tel. Co. et al.*, 278 N.Y.S. 752 (1935).

[19] Constitutionality upheld in *New York Steam Corp.* v. *City of New York*, 276 N.Y.S. 99 (1935).

[20] Arizona, Colorado, Florida, Georgia (malt beverages), Iowa (beer for consumption on the premises), Missouri (the act merely changed the rates), New Hampshire, New Mexico (municipalities now get all the fee instead of only a part), South Carolina (beer deliveries by wholesalers), and Wyoming. The number of licenses that can be issued in each locality in Wyoming is limited. West Virginia municipalities may license dealers, manufacturers, etc., of nonintoxicating beverages and Wisconsin municipalities may license retailers of soda water beverages.

[21] Cf. Hillhouse, *New Sources of Municipal Revenue* (Chicago, 1935), p. 50.

has a monopoly on the sale of "hard" liquor. Virginia shares the net profits of its stores with the localities. On August 1, 1935, the cities were given over $275,000 and the towns nearly $82,000 from total net profits of $948,195.

Increased use was made of other licenses and fees. The legislatures of Connecticut, Florida, and Utah passed laws enabling municipalities to collect license fees of one kind or another. In New Mexico the state chain store tax was declared unconstitutional by the state supreme court.[22] This restored the former occupational license taxes to the municipalities. Changes in the amount of the fees and a greater use of them may be noted in many of the other states.

Another expedient used more fully by the municipalities is the charge for the performance of certain functions. West Virginia and Florida municipalities are now making a charge for the collection and disposal of refuse. Sewage rental rates were established in Muskegon, Michigan, and the legislatures of Minnesota and Pennsylvania passed measures to enable certain classes of municipalities in these states to establish sewage rental charges.[23] Some of these charges were inflicted, it will be observed, as a consequence of tax limitation follies.

Other cities have tried to use the sales tax, but their experiences have not been as successful as those of New York City. Daytona Beach, Florida, tried a 3 per cent sales tax, but abandoned it after only one week. Two of the larger cities in West Virginia, Huntington and Bluefield, adopted a 1 per cent tax. The Bluefield tax was enjoined just before Christmas. Moves to adopt the sales tax in other cities, including Akron, Cleveland, and Los Angeles, have been defeated.

New York City was not the only government to remember the public utilities when casting about for added sources. Florida municipalities have imposed sales taxes on utility services.[24] A 1935 Oklahoma law permits municipalities to impose a gross receipts tax not exceeding 2 per cent on all public utilities operating wholly or partially within the corporate limits of a municipality, where the utility is operating without a franchise. Telephone and telegraph companies are excepted from the provisions of the law. A few of the Michigan municipalities have imposed rental charges on public utilities for the use of city streets and alleys.

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[22] *Safeway Stores, Inc.* v. *Virgil et al., Corporation Tax Service, New Mexico,* 1935 ¶ 7842.

[23] Over 300 municipalities now use such charges. For a more complete discussion of them see Childs and Schroepfer, "Sewer Rental Laws and Charges," *Sewer Works Journal,* November, 1932. On the general subject of municipal revenues from sources other than taxation see Edward W. Harding, *Municipal Revenues from Sources Other Than Taxation,* Publication No. 35, New York Conference of Mayors and Other Municipal Officials, Bureau of Training and Research (Albany, 1935).

[24] A tax equal to 10 per cent of the charge on the sale of electricity in DeLand, Florida, was held to be outside the charter powers of the city and hence uncollectible. *City of DeLand* v. *Florida Public Service Company,* 119 Fla. 804 (1935). In a companion case a 5 per cent tax on the gross receipts of natural or manufactured gas, and on telephone service, was also held to be beyond the power and authority of the city to impose.

Among the many other charges imposed in the scramble for more revenue are billboard taxes, theater admission taxes, drinking fees, and fees for testing and adjusting brakes and lights. Hinton, West Virginia, charges each man, woman, and child 50 cents per year for fire protection and a like amount for street lighting.

The results in one state of the conflicting trends traced above are cogently brought out in the description by Fred Bennion, the Montana correspondent for The Municipal Year Book, of the financial condition of the municipalities in that state:

> Financing of cities and towns became more of an acute problem during the year. With the state having a monopoly on the sale of hard liquor and nearly all the beer license money going to the state and by other means the state taking over sources of revenue that might otherwise have been available to the cities and towns, financing became more difficult. Statutory limitations on levies prevented a much greater increase in rate of taxation. Legislative provision for increased pay for police and a three-platoon system for firemen brought a substantial increase in city taxation. In addition, the unemployment situation and the demands for work projects used up all possible city and town funds that might be available.

In this review it will be observed that nothing new has happened in the field of municipal revenue during 1935. Many old tendencies were accentuated. Except for increased reliance on liquor taxes the year was practically without significance on the revenue side. Changes in federal policy concerning relief of unemployment have increased the necessity for both state and local expenditures on relief. The local share will doubtless continue to increase. State grants, revenue sharing, surcharges, and similar policies will take on increased significance in the coming year.

MUNICIPAL ACCOUNTING

By Carl H. Chatters

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Municipal accounting made real progress along many lines in 1935. Investigation of the legislation, research, and teaching in this field all point in that direction. Furthermore, the actual improvements in the accounting systems of many cities and counties signify substantial achievement. Several states passed laws to improve methods of control and to require reports by local political subdivisions. Every city or village in the state of Idaho, for instance, must have an audit made at least once in two years by independent certified public accountants, according to a law effective January 1, 1935. The work is to be carried on under specifications laid out by the state bureau of public accounts. The new uniform accounting law in Kansas has great possibilities. The act established the office of state accountant and a state municipal accounting board. The latter will issue licenses to those who wish to practice municipal accounting and auditing. The state accountant and the state municipal accounting board are to draw up specifications and a minimum program for municipal audits. The act further provides that within two years from July 1, 1935, the counties and cities of the first and second classes must have their accounts audited by a licensed municipal public accountant or a certified public accountant. The same municipalities are also to adopt a uniform system of accounting prior to January 1, 1942. Oregon established a division of audits in the office of the secretary of state, with a supervisor appointed by the secretary of state. This office may require periodic reports on prescribed forms from all municipal corporations and may install an accounting system for the municipalities that request such service. A new Vermont law requires the accounting officers of cities to keep uniform records as prescribed by the state auditor of accounts. In Connecticut a law was passed giving the state tax commissioner the power to audit the accounts of any municipality upon the request of the state's attorney in the county in which the municipality is located.

The state municipal leagues have been responsible for many improvements in municipal accounting. A committee of the League of California Municipalities has submitted its tentative report. It is now taking steps towards the revision of this report and the final adoption of its recommendations. The field service agents of the Colorado Municipal League have installed the league's accounting plan in eight towns and cities during 1935. At the same time, the Michigan Municipal League has installed two more accounting systems. In one city the Michigan Municipal League's financial consultant will periodically check up and supervise the working of the accounting system. Two years ago the League of Minnesota Municipalities prepared two accounting manuals for different sized municipalities. During 1935 several more cities adopted these accounting schemes. To keep up with the times, the League of North Dakota Municipalities has set up a special committee to deal with the improvement of municipal accounting in that state.

The tangible improvements in municipal accounting have been many. The bureau of engineering of the city of Los Angeles has established a machine accounting system for its street maintenance ledger. This records expenditures by streets for all maintenance activities except street lighting and trench replacements. One of the larger cities to develop municipal accounting during the year was Boston, where the new system of budgetary accounting and control marks a vast step forward. San Francisco continues to improve further its already efficient accounting plan.

In Virginia the auditor of public accounts, acting at the suggestion of the governor, has added a number of employees to his staff in order more thoroughly to audit the towns. The city of Brunswick, New Jersey, reports that it has effected a saving of $89,000 in 1935 in its operating budget, largely through the adoption of a machine system of accounting, records, and budget control. Many Pennsylvania cities, counties, and boroughs have reported the installation of new accounting plans during the year. The trend toward machine accounting is indicated in the report that one manufacturer of business accounting machines has made installations in 39 new cities and counties during 1935 for general accounting purposes. During the same period at least 40 cities and 30 counties installed machines for tax billing and accounting. Many public utilities also have installed machine accounting.

A new law in Alabama requires uniform county accounting and authorizes the state comptroller to prepare and prescribe a uniform accounting plan. Another bill increases the number of examiners and makes periodic auditing of county governments mandatory. In Iowa the state auditor is attempting to standardize tax receipts in order to provide a better basis for auditing tax collections. New Hampshire counties must adopt a uniform plan of accounting, as provided in new legislation. The state of Pennsylvania now requires most of the political subdivisions of the county to make budgets prepared in a manner prescribed by joint committees of state and local authorities.

The installation of machine accounting by many publicly owned municipal utilities has already been mentioned. The Kentucky state public service commission was given the power to prescribe a uniform system of accounts for municipally owned utilities, and new installations are following the prescribed system. No attempt has been made to revise the existing systems. In Iowa the League of Iowa Municipalities has formed a committee on uniform accounts for municipal light plants. Test installations will be made in several of the smaller plants, and on the basis of these installations a manual of procedure will be developed.

The National Committee on Municipal Accounting continues to be the center of development for standards and principles in the field of municipal accounting. During the year the committee published its *Municipal Accounting Terminology* and the report, *Municipal Funds* *and Their Balance Sheets.* The former brings together in one small volume the words most commonly used by municipal accountants, together with the definition of each term. The latter report outlines the purpose and scope of each municipal fund, shows the entries necessary to operate the fund, and discloses and explains the balance sheet accounts. The committee has also prepared and will publish early in 1936 its report on the *Forms of Financial and Statistical Statements for a Municipal Report.*

Schools conducted jointly by the Municipal Finance Officers' Association and the municipal leagues have been helpful in the states of Oklahoma, Texas, and Kentucky. New York has its annual school for finance officers, held by the New York State Conference of Mayors. In other states the finance officers, meeting as a section of the league, hold special sessions in which they receive instruction on municipal accounting.

Not only municipal accounting but governmental accounting in general progressed. One competent observer says that the outstanding accounting accomplishment of the year was the United States Treasury Department's accounting system for the entire $4,800,000,000 to be expended under the relief program. He states that by the use of three simple forms the government has been able to standardize the accounting procedure for these funds throughout the United States, to control expenditures and commitments against the fund, and to make reports to the President. For this purpose extensive use has been made of mechanical accounting equipment. The so-called "Temporary Emergency Relief Administration" of the state of New York has developed a manual of administrative and accounting procedure for all of the welfare districts in the state. Likewise, the offices of the state controller and state department of education in New York have adopted mechanical accounting methods. The American Hospital Association, in May, 1935, published the work of a special committee which sets up an accounting scheme and classification of accounts for hospitals. The publication is entitled *Hospital Accounting and Statistics.* Likewise, in February, 1935, the National Committee on Standard Reports for Institutions of Higher Education published the results of several years of activity in a volume entitled *Financial Reports for Colleges and Universities.* Many schools and colleges opened new courses in municipal accounting and were searching for persons qualified to handle this subject. There is apparently a vast field for those who have qualified themselves to teach municipal accounting.

Perhaps the greatest drawback to uniform municipal accounting is a misconception of what it means. It should be clearly recognized that uniform accounting at its best does not mean that identical forms must be used for the same purpose by every municipality throughout the state.

Rather, uniform accounting should be developed from uniform reporting based on a common terminology and a similar classification of accounts. The recognition, adoption, and consistent use by all municipalities of the same principles of accounting and, secondly, the development and use, within each population group of each type of municipality, of a reasonable degree of uniformity should bring about desirable results. If there could be general agreement on this approach, municipal accounting would undoubtedly make more rapid progress.

MUNICIPAL PURCHASING

By Joseph W. Nicholson

City Purchasing Agent, Milwaukee, Wisconsin

Centralized, co-ordinated, and co-operative purchasing for municipalities made encouraging progress in 1935. Marked interest in this means of conserving that portion of the tax dollar used in expenditures for supplies, equipment, and service required by municipalities in conducting the work of departments has been evinced by many public officials, civic organizations, and many private individuals interested in efficient government. The financial stress of recent years resulting in the curtailing of municipal income is probably responsible for much of this interest.

Among the specific developments in 1935 was the establishment of centralized purchasing in the state of Rhode Island and in the cities of New Brunswick, New Jersey; Moline, Illinois; Raleigh, North Carolina; Danbury and Norwalk, Connecticut; and Frankfort, Indiana. There are now not less than 229 cities and 36 states in the United States which can be said to have centralized purchasing. California passed a law enabling county boards to appoint purchasing agents and authorizing the consolidation of the offices of county auditor and purchasing agent. In Wilmington, Delaware, the mayor took a step toward centralized purchasing by appointing a committee on purchasing consisting of representatives of all city departments. The city council of Tallahassee, Florida, adopted a resolution prohibiting manufacturers' representatives to call on members of the council in relation to deals on which bids have been asked. In New Hampshire a bill which would have centralized the purchase of school supplies was defeated.

The National Association of Purchasing Agents, through its National Committee on Governmental Purchasing, continued its work in promoting the adoption of centralized purchasing in state, city, and county government; while the Governmental Group of the National Association of Purchasing Agents, which consists of those actively engaged in public purchasing, aids toward this end by giving advice and supplying specifications and printed forms to cities or to government officials interested in developing effective purchasing plans. A series of civil service examination questions for purchasing agents has been developed, and the committee is now working on a pamphlet dealing with county purchasing, which will be published in the spring of 1936. With a view toward extending co-operation and encouraging the exchange of ideas among public buyers, a list of 2,000 governmental and institutional purchasing agents has been compiled.

The price-fixing activities carried on by the Rubber Manufacturers' Association under the NRA code attracted the attention of federal as well as of municipal officials. Information was presented to the Federal Trade Commission by the United States Conference of Mayors, showing that fire hose conforming to the underwriters' specifications was priced the same the country over, irrespective of quantity, the distance of the purchaser from the source of supply, or whether the purchaser paid in cash or deferred payments over a long period. The uniform bid was 84 cents per foot for 2½-inch double-jacketed hose with rocker lug couplings, as compared to 49.56 cents per foot for the same hose under competitive conditions. Even at the time that the uniform price of 84 cents was quoted several state municipal leagues buying hose for cities were obtaining a discount which brought their price to 68 cents per foot coupled. Moreover, after the Supreme Court decision which invalidated all NRA codes, the Rubber Manufacturers' Association continued to quote uniform prices and terms, as shown by the fact that New York City, upon advertising for bids for a large quantity of hose, received the same price from all companies.

In presenting these facts to the Federal Trade Commission, it was shown that cities are not obtaining the fair price to which they are entitled. It was inconceivable that all rubber hose manufacturers could arrive by accident at the same price. At a number of hearings, such as the Senate Finance Committee's special investigation and NRA special hearings, the Federal Trade Commission presented facts indicating conclusively that the fire hose manufacturers had not only determined to quote uniform prices and terms but that the NRA code authority had sanctioned this agreement. It developed that the secretary of the NRA code authority was also secretary of the Rubber Manufacturers' Association—a perfect set-up for collusive bidding. The Federal Trade Commission thereupon succeeded in convincing the rubber manufacturers that the practices constituted a breach of the anti-trust laws and on July 29 issued a cease and desist order and directed them to report within 60 days what steps had been taken to comply with the order. Among other commodities, following the NRA decision, there was a disintegration of much of the collusive price structure which had eliminated competition on public bids and caused high uniform prices on many commodities. The natural economic laws of supply and demand are again beginning to function normally, and municipalities are once more obtaining competition.

In response to the urging of city officials, the price-fixing and monopolistic practices of another important industry are now being investigated by the Federal Trade Commission. On September 26, 1935, the Commission filed a formal complaint (Docket No. 2565) against the National Electrical Manufacturers' Association, and March 16, 1936, is the date set for the filing of an answer.

The AAA also imposed additional financial burdens upon municipalities in the form of processing taxes, which could be refunded upon presentation to the Bureau of Internal Revenue of proof that the supplies were used in charitable institutions. This procedure of determining the amount of processing tax involved and the filing of claims was so intricate that few municipalities had the facilities or personnel to keep a separate record of these expenditures in order to claim refunds.

There was considerable confusion among municipal officials during most of 1935 with respect to the manufacturers' excise tax in Title 4 of the Revenue Act of 1932. Under this act no exemption was allowed to municipalities where there was more than one intervening sale, and a distinction was made between purchases to be used in connection with "an essential governmental function" and purchases for other purposes, only the former being tax exempt. However, an amendment to the act, sponsored by the United States Conference of Mayors, which became effective on October 1, exempted from the excise tax all purchases made by states and cities for their exclusive use. The amendment also removed the limitations on the number of sales intervening between the manufacturer and the purchaser, credit for refunds being provided for in all cases. These changes are set forth in U. S. Treasury Decisions 4604 and 4605. There was some doubt about the applicability of these decisions to the purchases of coal under the Guffy Coal Act of 1935, and late in the year the Bureau of Internal Revenue stated that these Treasury Decisions had no reference to the coal act. To be exempt from the tax imposed under Section 3 of the Bituminous Coal Conservation Act (Guffy Act) the purchase of coal by municipalities must be made from the producer direct and must be used in the exercise of an essential governmental function.

There was much activity in 1935 in the field of co-operative purchasing.

The American Municipal Association organized a committee on co-operative purchasing to explore this field and to advise on the extension of such service. The two general objects of the committee are: "(1) to continuously investigate the problems of municipal purchasing; and (2) to take such steps in establishing a co-operative municipal purchasing organization as may be deemed necessary to secure reasonable prices for materials, equipment, and supplies purchased by municipal corporations." There was marked activity on the part of state leagues of municipalities in this field. The Michigan Municipal League led the field in co-operative purchasing of fire hose and street name signs. The fire hose purchasing service of the Michigan League, established in 1930, has gradually extended until now more than 90 municipalities are buying their fire hose requirements through the League. The League of Wisconsin Municipalities and the New York State Conference of Mayors have continued their activities in this field and are now laying plans to purchase other items co-operatively, such as electric light bulbs, flashlight batteries, paper towels, etc.

In both New York and Virginia, the state municipal leagues continued the purchasing information exchange service, and the state leagues in Kentucky and North Carolina are considering the establishment of a similar service. The work of these leagues points the way to savings made possible through group purchases and convinces the most skeptical that co-operative purchasing effects substantial savings.

The city of Cincinnati and other governmental units in that area are still unique in sponsoring a plan of co-ordinated purchasing, which was extended recently to include the University of Cincinnati (a municipal university) and the public library, whose purchasing agents, together with those of the city, the county, and the board of education, form the Co-ordinated Purchasing Committee of Hamilton County, an extra-legal administrative group set up by joint agreement. This plan of co-ordinated purchasing was begun in 1931, when the city, county, and school board made a substantial saving in the joint purchase of 100,000 tons of coal. The purchasing agents of these three units have met almost every week during the last four years, with the result that the field of joint purchases has been expanded to include a wide variety of items. The plan developed gradually by discussion at committee meetings of agreements and contracts which each of the several units had pending. In the cases where articles were used by all units and specifications could be agreed upon, vendors were requested to submit bids on the combined requirements of the three units. Subsequent experience has resulted in the evolution of the following procedure:

1. Standardization of specifications for major commodities as a continuing process.

2. Reduction of bid forms and price inquiry to a single standard for all the units in order to eliminate possible misunderstandings with vendors.
3. Establishment of uniform legal conditions in contract bid forms.
4. Estimate of all departmental needs by each unit so that purchases of a year's supply can be made at one time.
5. Adoption of uniform contracting dates by the three units.

With the recent addition of the university and the library purchasing agents as members of the committee, a special study was undertaken to investigate items now being purchased separately, with a view toward improving specifications so that as many articles as possible can be included among those bought by the joint method. For example, a survey of the lubricating oils used by the county has resulted in a reduction in the number of oil items from eight to four, and the part-time secretary of the joint committee has aided the county purchasing agent in improving lubricating oil specifications. Each of the organizations co-ordinating saved, to name only a few items, 31 per cent on cement, 49 per cent on concrete sand, 24 per cent on sewer pipe, and 32 per cent on drain tile in 1935. Co-ordinated purchasing, therefore, pays substantial dividends in economies that can be counted in dollars and cents.

It is customary for some public purchasing officials to issue an annual report of activities. New York City's central purchasing department, headed by Russell Forbes, leading authority in the United States on public purchasing, early in 1935 issued its first annual report. As usual in cities when centralized purchasing is first adopted, the New York City department was faced with "sales resistance" from departmental officials, who previously had done their own buying, and with the usual problems of eliminating the multitude of "closed specifications" and the "gyp vendor." Commissioner Forbes in his report stated: "The rental of equipment (for work relief projects) has become a veritable 'racket,' and its solution on a businesslike basis was one of our most complicated and wearisome tasks . . . At the end of the year this work had been put on a satisfactory basis and the threats, profits, bribes, and propaganda of vendors, the political interference of vendors' friends, the manipulations of conniving project engineers, had almost disappeared." The 1935 annual report of the Milwaukee purchasing department showed a saving to the city in 1935 of $405,009, which is 15 per cent of the total of $2,700,063 expended for materials and supplies, as compared to the cost had the purchases been made by separate boards and departments. This saving was effected by a grouping of quantities, by standardization of the number of kinds of articles, by using definite specifications, by contracting when prices are low, by adequate inspection, and by having a central storehouse.

CITY PLANNING AND ZONING

By Walter H. Blucher

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The definite trends in 1935 toward a better and more advantageous use of natural and human resources have led to a remarkable advance in planning (physical planning as distinguished from social and economic planning, although all good physical planning must of necessity consider its social and economic aspects). This has been clearly pointed out in the last two reports of the National Resources Committee.

The first deals with a *Review of Activities and Progress of State Planning* and points out the great variety of investigations and programs which have been undertaken by the 46 state planning boards. Without any attempt to obtain uniformity each state has worked on its own problems, and, as a result, some excellent reports have been prepared. Those of Iowa, Indiana, Wisconsin, New Jersey, Michigan, and New York are especially comprehensive (this list is not intended to be complete), while the reports of Oregon and some of the western states upon land-use are fine examples of a specialized study.

The second report, *Regional Factors in National Planning,* makes it increasingly clear that single states, limited by arbitrary rather than by economic boundaries, are not large enough administrative units. Many problems have arisen in the field of land-use and in the study of water and mineral resources which require cooperation from many governmental agencies, areas larger than states. There are three outstanding examples of regional planning activities: the Tennessee Valley Authority, the New England Regional Planning Commission, and the Pacific Northwest Regional Planning Commission. The report is definite in its recommendations that there is to be no giving up of state rights and that there need be no fixed boundaries for regions, since these regions will vary with the particular needs under consideration at the time. Thus a power region may vary from one which gives consideration to a particular agricultural or reforestation problem.

Considerable impetus in 1935 was given to the field of planning by the interest and support of the federal government. The emergency agencies, WPA and PWA, have stimulated activity in all types of planning, city and county as well as state and regional, although the two latter fields received the chief emphasis during 1935. Many city and county projects under both WPA and PWA were referred to the local plan commissions where such agencies were in existence. A large number of new planning commissions, more particularly county commissions in the Pacific Northwest and in some of the plains states of the West, were set up during the year. Federal emergency offices in the majority of instances worked with these planning bodies and were assisted by them all over the country.

In addition to the 46 state planning commissions there were at the end of 1935, 33 regional planning commissions, 336 county planning commissions, and 937 city planning and/or zoning commissions. This list is far from complete; it represents only those agencies from which definite information has been obtained to date. The list includes the names of 4,991 planning commission members.

Planning Legislation. Six states passed city planning enabling acts during 1935: Alabama, Idaho, Indiana, New Hampshire, Tennessee, and Washington. Thirty-one states passed legislation creating state planning commissions. All of the states, with the exception of Louisiana and Delaware, now have planning boards either authorized under legislation or appointed by the governor. These state planning boards—Oregon, Washington, and California are examples—have aided in the preparation of city and county planning legislation and, in some of the states, have provided valuable basic data for legislation relating to governmental reorganization and social security.

County planning legislation has now been passed in 23 states, and a number of states have laws authorizing the creation of regional planning authorities. There is legislation authorizing the creation of city planning commissions in 42 states, the six states mentioned above having obtained such authority in the past year.

Some of the 1935 legislation adopted has been of particular interest: that in Tennessee gives the state planning board the right to set up regional planning boards, and it further provides that certain public projects cannot be carried out without the approval of the planning board. In the state of Michigan, no county zoning ordinance can become effective until it has been approved by the state planning board. The Illinois law for county zoning provides for protest by municipalities with zoning ordinances already in effect. According to a new Indiana law, the mayor and council of any city of less than 20,000 population, which is located in a county or region having a regional planning commission or a county commission may designate the county or regional commission as the city planning commission.

The increasingly important rôle of zoning is emphasized by its relatively new use in counties and rural areas for the control of land-use and uneconomical development. By the end of 1935 eleven states—California, Georgia, Maryland, Mississippi, Virginia, Wisconsin, Illinois, Indiana, Michigan, Tennessee, and Washington—had some form of county zoning legislation. Five of these states adopted legislation of this kind in 1935.

Municipal Planning Activities. While a large number of cities have organized city planning commissions, many of them have been unable to undertake any real planning work because of lack of funds. The WPA has provided assistance to some city planning commissions, state planning boards have aided city planning commissions in many instances by providing engineers and stenographic assistance, with funds supplied by the National Resources Committee. The state planning boards are hard at work persuading local governments to take advantage of state planning legislation.

A number of cities made distinct progress in planning. Milwaukee, for example, with an efficient city planning department, has available a large amount of data on planning. Cincinnati, with a well-established city plan commission, was enabled to obtain approval for a large proportion of the projects submitted to the federal government for inclusion in the WPA and PWA programs. In New York City the Welfare Council, the City Club, and other influential groups have advocated the drastic revision of the zoning ordinances. The Mayor's Committee on City Planning, the Regional Plan Association of New York, the East Side Chamber of Commerce, and other bodies; and, in addition, many professional, technical, and intellectual periodicals have laid stress on the need and value of planning in that city.

The City Club of Portland, Oregon, is urging particularly the unification of terminals. This West Coast city and Providence, Rhode Island, have also taken steps to bring about revisions of their zoning ordinances, and, with New York City, are the pioneers in a movement within the field of city planning which is growing rapidly. The annual report of the Providence City Plan Commission acknowledges that drastic revision of the zoning ordinance is required and provides a technique for analyzing the zoning facts of that city.

State leagues of municipalities are placing more and more emphasis on planning. William P. Capes, president of the American Municipal Association, at the 1935 conference of that organization stressed three points: (1) improved zoning, based on more accurate knowledge of present and future areal requirements; (2) drastic platting regulations to prevent improper land-use and excessive and badly designed subdividing so costly to the community; and (3) cities should study the effects of population trends on the need for future municipal services and should plan the financial, and the design and construction elements thereof.

Court Decisions. At least three important court decisions in the field of planning were rendered in 1935. The Supreme Court of Massachusetts in January in an outstanding case [1] held that the billboard business may be regulated under the police power; that billboard companies may be compelled to relocate their boards without compensation; that billboards are responsible for inattention and that such inattention is responsible for accidents; that they may be regulated in order to provide for the safety of travelers; that travelers have a right "to a peaceful and unannoyed journey"; and that a sign overlooking the state house in Boston may be refused a permit because it is "an inappropriate and obnoxious intrusion into that locality."

In Toledo the planning commission made a major street plan after the enactment of the zoning ordinance, which plan designated future widths for many streets and later was incorporated by the council in the zoning ordinance. Building lines shown upon the thoroughfare plan were thereby made a part of the zoning ordinance, and all new buildings were, of course, prohibited within the lines. The original zoning ordinance had not provided for any set-back in the zone in question, but the amendments incorporating the major street plan resulted in a seven foot set-back at the particular intersection. The history and nature of the legislation unmistakably indicated that future street widening was the motive for this set-back line. The court upheld the ordinance [2] and enforced the building line on the ground that the seven foot set-back in commercial districts was a proper exercise of the police power because, in the interest of safety, it reduced the effects of carbon monoxide from automobiles and increased traffic safety by reason of greater visibility.

A case arose in the city of Portland, Oregon, which appears to be the first important rezoning decision.[3] Portland, along with most other cities, had allocated excessive areas to multiple-dwelling structures and to business. The city, through the planning commission, initiated and developed a large-scale rezoning plan which was sent to the city council with a very excellent report explaining the reasons for the reallocations of land-uses. In this rezoning extensive transfers were made from business and apartment zones to single-family use. Almost all of the property so changed was either vacant or already in single-family use. Plaintiff's property was on a boulevard at the intersection of a cross-street, and he objected to the rezoning on the ground that it was destroying the value of his property. The court, however, decided in favor of the validity of the rezoning, holding that the value of the property for residential purposes might well be greater than for business purposes.

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[1] *General Outdoor Advertising Company vs. Department of Public Works*, 193, N. E. 799.

[2] *State ex. rel. The Lucas Building Company vs. Arnold De France, Commissioner of Inspection of the City of Toledo* (Court of Appeals, July, 1935).

[3] *Corbett vs. Carson, Mayor of Portland, Oregon* (Circuit Court, August, 1935).

Planning and Housing. There is an increasing appreciation of the importance of city planning as the basis for any housing program. It is becoming more and more clear that it is utterly impossible to develop a housing program, or properly to locate housing projects, until there has first been prepared in the community a general community plan which allocates various land-uses and designates those areas which are suitable for housing purposes. The Housing Division of PWA, the FHA, and the Resettlement Administration have emphasized the need and value of relating all new housing of whatever type to the plan of the city of which it is a part.

Resettlement Administration. Four outstanding experiments in the creation of new garden communities are being carried out by the suburban resettlement section of the Resettlement Administration. Areas varying from 5,000 to 15,000 acres are being acquired adjacent to Cincinnati and Milwaukee, in the vicinity of Washington, and in the state of New Jersey; and here so-called "green-belt communities" are being developed. These will consist of self-contained towns surrounded by agricultural areas, parks, and forest areas. For many years the planners of this country have sought a demonstration of this kind, which is similar in principle to the garden cities in England, and for the first time such demonstration is being provided.

Planning Conferences. There were a number of planning conferences during the year. These included the annual meeting of the California County Planning Commissioners, the California Planners' Institute, the Southeastern Planning Conference, the Ohio State Planning Conference, and the meetings of the American City Planning Institute. During the month of May the first Joint Conference of the American Civic Association, the American City Planning Institute, the American Society of Planning Officials, and the National Conference on City Planning was held in Cincinnati. Perhaps the outstanding conference of the year, which was devoted to problems of state planning, was that called in Chicago in December by the American Society of Planning Officials. This conference, attended by representatives from 31 states, three planning regions, and two foreign countries, discussed, along with other subjects relating to state-municipal relationships, the question: "What Should Be the Relationship Between the State Planning Board and Intra-State Regional, County, and Local Boards?"

It is expected that the latest entrants in the planning field, the state planning boards, will be influential in energizing the city plan commissions which now and for some years have existed in the cities but, through

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lack of funds and for other causes, have functioned to a limited degree only or not at all. All but two of the states now have such boards, 33 of them with statutory authority and the remainder as unofficial governors' advisory boards. Practically all of the boards have indicated their desire to bring about a close relationship between the efforts of the state and the local planning agencies.

MUNICIPAL POWERS

By C. W. Tooke

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In the brief space allotted to say something on the development of the law relating to municipal powers, a subject cutting athwart the whole domain of municipal activities, one has to choose one or two lines of approach as of special significance. It is natural that one should be influenced in his selection by the questions with which he has been most intimately concerned. While apprehending the danger of duplication by others who have been equally if not more directly interested in this phase of municipal corporation law, the writer will discuss briefly the bearing of the principles underlying the delegation of municipal powers in the field of local finance.

During the past year the state legislatures continued to enact statutes looking to the financial relief of municipalities, mainly by supplementing the broad powers of local taxation given in recent years to meet the delinquency in the collection of local revenue by providing for further subventions by the state in the form of participation in centrally collected revenues.[1] Numerous statutes to facilitate the refunding of local bond issues were also enacted in the various states. In some instances these extensions of local financial powers were accompanied by the enactment of measures for a more scientific local control and a more efficient supervision by the state,[2] but the exigencies of immediate relief have been so pressing that in no state has much attention been paid to working out comprehensive legislation which will co-ordinate these more extensive powers with a competent central administrative control. As relief and recovery are taken care of, the formulation of such a policy to be practically embodied in legislation may well be undertaken by the legislatures of the several states.

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[1] For a summary of such statutes, see Tenner, *Municipal Finance Legislation, 1935,* Public Administration Service, 1936, pp. 34-37.

[2] See *Ryan v. Byram,* 51 Pac. (2d) 872 (Calif., 1936); *People ex rel. Wangelin v. Illinois Central R. R. Co.,* 198 N.E. 694 (Ill., 1936).

Broader local powers of finance in connection with federal public works projects have been conferred in many states. In Idaho, Illinois, Kansas, Minnesota, New York, Ohio, Oregon, North Carolina, South Dakota, Tennessee, and Washington,[3] for example, express power to accept federal assistance was conferred upon local bodies. In Delaware, Illinois, New York, North Dakota, and Ohio the sale of securities to federal agencies without the usual restrictions as to advertising for bids, etc., was authorized.[4] In order to overcome defects of power and procedure, bonds issued to finance public works with federal aid were validated by the legislatures of 16 states.[5] Louisiana extended its centralization of all local government by requiring the approval of a state advisory board before any city or political subdivision can spend money received as a grant or loan from any federal agency.[6] Similar statutes were enacted in New Jersey, Michigan, North Carolina, and Oregon, all indicative of a distinct trend toward a more effective central administrative control over local finance.

Despite these express grants of power to accept PWA loans several difficult problems of administration have arisen during the year. The federal authorities have imposed as a condition to any grant or loan that the municipality require on construction work for which federal funds are used certain levels of wages and hours of work and a compliance with other standards to be set up by the PWA. Only a few courts have passed upon the validity of such an agreement. The Circuit Court of Appeals of the Eighth Circuit has held that, in view of the earlier decisions of the Missouri courts, such a contract would result in an attempted delegation of powers forbidden by the state constitution.[7] It was probably with this legal obstacle in view that the legislatures of California, Illinois, Minnesota, New Hampshire, and South Dakota expressly authorized political

[3] Idaho *Laws,* Extra Sess. 1935, c. 2; Ill. *Laws* 1935, H. B. No. 711; Kan. *Laws* 1935, c. 269; Minn. *Laws* 1935, c. 125; N. Y. *Laws* 1935, c. 585; Ore. *Laws* 1935, c. 348; N. C. *Laws* 1935, cc. 426, 427; Ohio *Laws* 1935, H. B. 501, p. 571; S. D. *Laws* 1935, c. 161; Tenn. *Pub. Acts,* 1935, c. 37; and Wash. *Laws* 1935, c. 107.

[4] Del. *Laws* 1935, c. 151; Ill. *Laws* 1935, H. B. No. 711, p. 870; N. Y. *Laws* 1935, c. 585; N. D. *Laws* 1935, c. 198; and Ohio *Laws* 1935, H. B. 544, p. 580.

[5] See Tenner, *op. cit., supra* note 1, p. 22 *et seq.*

[6] La. *Acts* 5th Sp. Sess. 1935, Act 10. See also Calif. *Laws* 1935, c. 356; Minn. *Laws* 1935, cc. 133, 360.

[7] *Arkansas-Missouri Power Co. v. City of Kennett, Mo.,* 78 Fed. (2d) 911 (1935), 12 *N. Y. U. Law Q. Rev.* 302, 4 *Geo. Wash. Law Rev.* 283. *Contra: Iowa Southern Utilities Co. v. Town of Lamont,* 11 Fed. Supp. 581 (S. D. Iowa 1935); *Interstate Power Co. v. City of Cushing,* 12 Fed. Supp. 806 (W. D. Okla. 1935).

subdivisions to comply with federal requirements in letting contracts for public works involving federal loans or grants.[8]

Restrictive debt limitations, another obstacle to the acceptance of federal aid, have in many cases been circumvented by legislation authorizing local governments to issue obligations payable solely out of the revenues from a proposed improvement.[9] While the novelty of this method of financing prompted many legislatures to prescribe in great detail the manner in which the power could be exercised, the statutes of the past year indicate a more rational attitude.[10] Since many municipal corporations are now being empowered to furnish services of a character heretofore supplied exclusively by private enterprise, it is not only consistent with this growth of functions but necessary that the local governments be authorized to do all things in relation to a public service enterprise which a public utility corporation could do under the laws of the state.[11]

The use of revenue bonds as a method of avoiding the effects of debt limitations depends, of course, upon the acceptance in each particular jurisdiction of the so-called special fund theory.[12] Judicial pronouncements in many states during the past year have buttressed the position taken by earlier cases adopting this doctrine. In fact, a few cases have gone so far as to hold that an obligation is not a debt within the purview of constitutional restrictions and limitations unless it is payable from a general property tax.[13] Nevertheless, because of the incomplete acceptance of the special fund theory and probable advantages in management, the "authority," an independent public corporation created to furnish new improvements, has continued to develop.[14] This method of financing municipal enterprises through local authorities without the power of

[8] Calif. *Laws* 1935, c. 403; Ill. *Laws* 1935, S. B. 632, §9, p. 351; S. B. 647, §6, p. 431; S. B. 648, §6, p. 370; Minn. *Laws* 1935, c. 125; N. H. *Laws* 1935, c. 113, §§2, 3, 4, 23; and S. D. *Laws* 1935, c. 161.

[9] Calif. *Stat.* 1935, c. 286; Colo. *Acts* 1935, S. B. 275; Fla. *Acts* 1935, H. B. 1453, S. B. No. 515; Minn. *Laws* 1935, c. 221; Mont. *Laws* 1935, c. 141; Neb. *Laws* 1935, S. B. 296; N. H. *Acts* 1935, H. B. 373; N. M. *Laws* 1935, c. 51; N. Y. *Laws* 1935, c. 525; N. C. *Laws* 1935, H. B. 1060; Pa. *Laws* 1935, H. B. 2130; S. D. *Laws* 1935, S. B. 177; Tenn. *Acts* 1935, c. 32; Tex. *Acts* 1935, c. 33; W. Va. *Acts* 1935, c. 68; and Wyo. *Laws* 1935, c. 75.

[10] Compare, e.g. Ind. *Laws* 1933, c. 190, Mich. *Pub. Laws* 1933, No. 94, Wis. *Laws* 1933, c. 162, with N. Y. *Laws* 1935, c. 525, N. C. *Laws* 1935, H. B. No. 1060, S. D. *Laws* 1935, S. B. 172.

[11] See *State ex rel. Cummer v. Pace*, 164 So. 723 (Fla. 1936).

[12] See Foley, "Legal Problems Affecting the Non-Federal Phases of the Public Works Program," *Am. Bar Assoc., Proc.*, Section of Municipal Law (1935), 29; note (1934) 12 *N. Y. U. Law Q. Rev.* 107; note (1934) 47 *Harv. L. Rev.* 690.

[13] *State of New Mexico ex rel. Capital Addition Bldg. Comm. v. Connelly*, 49 Pac. (2d) 1097 (N. Mex. 1935); *State ex rel. Porterie v. Charity Hospital of Louisiana*, 161 So. 606 (La. 1935); *Moses v. Meier*, 35 Pac. (2d) 981 (Ore. 1935).

[14] Foley, "P. W. A. and Revenue Financing of Public Enterprises," *Am. Bar Assoc., Proc.*, Section of Municipal Law (1935), 51.

taxation or directly by a pledge of the net revenues of a municipally owned utility probably marks the most important development in local financing within recent years.

The immediate effect of this development on municipal powers has been in some cases to transfer certain functions of the local governments to new authorities. In Alabama, New York, Pennsylvania, and South Dakota,[15] for example, acts providing for the creation of improvement authorities to furnish water, sewer, gas, or electric light services have had this effect. In each case the jurisdiction, supervision, title, possession, and control of the existing systems furnishing the services to be rendered by the authority are transferred to it from the city or town affected. One of the most important acts of this kind created the Buffalo Sewer Authority for the purpose of financing urgently needed extensions to the city sewer system. The act has withstood a court test[16] in which the principle that debts of the authority are not debts of the city was reiterated. Of almost equal importance was the decision of the court that the act did not violate the New York home rule provisions. Since the existing sewerage system was polluting waters of downstream communities and Canadian shores, the health of the region at large was affected by the legislation. Under such circumstances the prohibition of the home rule amendment that the legislature may not pass laws pertaining to the "property, affairs or government of cities," except upon an emergency message from the Governor and a two thirds vote of both houses, was held inapplicable, notwithstanding property of the city may be affected.[17] The Albany power authority, on the other hand, was held unconstitutional in so far as the finance provisions of the act pledged the county credit for the retirement of the obligations of the authority. This was not a county purpose, as required by the constitution, since the authority would serve only a part of the county. Finally, New York City's proposed "yardstick" power plant was defeated in a court test for lack of power on the part of the city to issue revenue bonds. It was held that a grant of authority to construct the plant did not confer implied power upon the city to issue bonds payable solely out of the revenues of the plant, especially in light of a specific existing statute of general application which prohibited any city to issue bonds without pledging its full faith and credit to their payment.[18]

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[15] Ala. *Acts* 1935, S. B. 40; Pa. *Acts* 1935, H. B. 2513; N. Y. *Laws* 1935, c. 349; and S. D. *Acts* 1935, S. B. 172.

[16] *Robertson v. Zimmerman*, 268 N. Y. 52, 196 N. E. 740 (1935); *Smith v. Zimmerman*, 268 N. Y. 491, 198 N. E. 369 (1935).

[17] See (1935) 12 *N. Y. U. Law Q. Rev.* 125.

[18] *Matter of Tierney v. Cohen*, 268 N. Y. 464, 198 N. E. 225 (1935); See Foley, "The Case of Tierney v. Cohen," (1936) 5 *Ford. L. Rev.* 73.

The power of local subdivisions to take advantage of the so-called Summers-Wilcox Act, extending the federal bankruptcy law to the adjustment of municipal debts, has been upheld in all litigated cases in which express authority to invoke the act has been given by a state statute.[19] In fact the only adverse decision was in a case where no such authority had been given.[20] The Act itself limits its applicability to local subdivisions that have been so authorized, but even in the absence of such a condition, the plenary control of the state over its agencies would doubtless require an express delegation of such power. In the past year some 12 states have authorized their municipalities to take advantage of the act.[21] In North Carolina,[22] New Jersey,[23] Michigan[24] and Louisiana,[25] the authorization is made subject to the approval of state boards. New Jersey, through its Municipal Finance Commission, probably has the most practical machinery for local debt adjustments without resort to the federal act. In a recent case the federal courts recognized the state authority to the extent of refusing to mandamus municipal officers to pay judgment debtors while the financial affairs of a defaulting municipality were under the control of the state commission.[26]

In this brief summary, the writer has not touched on the new legislation limiting the taxing powers of municipalities, providing for the extension or compromise of taxes, and modifying the laws relating to tax-liens and their enforcement. In reviewing the legislation in this field the past year, it may be observed that in no period of our history have state legislatures been so prolific in statutes designed to assist financially embarrassed municipalities on the one hand and to relieve overburdened taxpayers on the other. Nor in any other like period have the state courts been so ready to sweep aside objections to such legislation on the ground of unconstitutionality or irregularities in the exercise of the powers imposed by the municipalities concerned. The situation has been recognized by the legislatures and the state courts alike as one of emergency, requiring the relaxation of existing standards. In both legislation and decisions may be seen a deeper appreciation of the fact that the finances of individual municipalities are no longer matters exclusively of local concern but affect the welfare and property of the state at large. One may confidently expect in the near future the development in many states of more comprehensive systems of administrative control that will better safeguard the interests of the individual taxpayer and of the municipalities themselves.

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[19] *In re East Contra Costa Irrig. Dist.*, 10 F. Supp. 175 (N. D. Calif., 1935); *In re Imperial Irrig. Dist.*, 10 F. Supp. 832 (S. D. Calif., 1935); *Morris v. South San Joaquin Irrig. Dist.*, 41 P. (2d) 537 (Calif. D. Ct. 1935); *In re City of Dunedin*, (S. D. Fla., June 17, 1935).

[20] *In re Cameron County Water Imp. Dist.*, 9 F. Supp. 103 (S. D. Tex., 1935). See (1935) 48 *Harv. L. Rev.* 1436; Legis. (1935) 35 *Col. L. Rev.* 428.

[21] Ariz. *Laws* 1935, c. 17; Calif. *Laws* 1935, cc. 354, 393, 730, 732; Iowa *Laws* 1935, c. 90; La. *Acts* 1935, 5th Sp. Sess., Act 2, Act 4; Mich. *Acts* 1935, Act 53; Minn. *Laws* 1935, c. 119; N. J. *Laws* 1935, c. 77, c. 190, c. 193, c. 313; N. C. *Laws* 1935, c. 356; N. D. *Laws* 1935, c. 195; Okla. *Laws* 1935, c. 32, Art. 3, Art. 4; Tex. *Laws* 1935, c. 197; and Wash. *Laws* 1935, c. 143.

[22] *Laws* of 1935, c. 356.

[23] *Laws* of 1935, Act No. 190.

[24] *Laws* of 1935, Act No. 53.

[25] *Acts* of 1935, 5th Sp. Sess., Act No. 4.

[26] *City of Asbury Park v. Christmas*, 78 Fed. (2d) 1003 (C.C.A. 3rd, 1935) *certiorari denied sub nom United States ex rel. Christmas v. City of Asbury Park*, 56 Sup. Ct. 147.

ADMINISTRATIVE LAW

By Marshall E. Dimock

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So many subjects fall within the purview of administrative law that it seems best to concentrate upon some central problem which stands out among the developments of the past year. This time the appropriate subject is the delegation of power and administrative discretion. Both are but aspects of the same question. As Professor Tooke has found in his analysis of "Municipal Powers," the impact of the federal program upon municipalities provides the principal theme of recent significant developments.

At its twelfth annual conference, held in Knoxville, Tennessee, in October, 1935, the American Municipal Association recommended that federal agencies charged with the responsibility under federal statutes of promulgating rules and regulations affecting municipalities should be required to hold public hearings at which officials of municipal governments may appear and present data from the municipal viewpoint. The desirability of such a procedure appears self-evident. It is all the more necessary in the face of such decisions as *Arkansas-Missouri Power Co. v. City of Kennett, Mo.*, and *Missouri Public Service Co. v. City of Trenton, Mo.*, (78 Fed. 2d 911); in these two cases, PWA contracts were held invalid as delegating legislative power to a federal agency. "The legislative body of a Missouri municipality," said the court, "is without power to delegate any authority or duty requiring an exercise of discretion vested in such a body, and any contract whereby legislative authority or duty is attempted to be delegated by a city is absolutely null and void." A contract entered into by the two Missouri cities of Kennett and Trenton with the federal

Public Works Administration for the purpose of securing federal funds for the construction of municipal power plants was therefore invalidated as involving, by virtue of the control vested in the federal government over plans, construction contracts, labor and materials of the proposed plants, an illegal delegation of legislative power vested in the municipalities. Whether the decisions would have been different if the municipalities had been given more chance to share responsibility is anybody's guess, but it might have influenced the judiciary to decide favorably. PWA grants were upheld, however, in *Kansas Gas & Electric Co. v. City of Independence, Kansas* (79 Fed. 2d 32). The question of the delegation of legislative power was not even considered by the court in this case.

The delegation of discretionary power to the executive is, under the present trying conditions, one of the most important questions in administrative law. Are executive rules and orders to have the same force and effect as though made by the council? The older view is that the council's law-making power is strictly transferable only back to its source, *viz.,* the state legislature. There has been, however, a growing sentiment in favor of modifying the older view to meet present conditions.[1] It is to be hoped that the tendency toward delegated or administrative law-making will continue to gather strength in local as well as in state and national spheres.

The courts are apparently disposed to permit considerable leeway in cases involving the proprietary transactions of the city, more so than in cases involving more nearly "governmental" functions. In *Robinson v. City of Saginaw* (225 N.W. 396) the court held that a contract for the purchase of water meters was not invalid simply because the time guarantee was not precisely that specified by the city charter as advisable; the court maintained that the three year guarantee specified by the charter was not mandatory but simply "directory." "The exercise of discretion to accept or reject bids," the court said, "will only be controlled by the courts when necessary to prevent fraud, injustice or the violation of a trust. The court will indulge the presumption that the authorities acted in good faith in awarding the contract."[2]

A similar example of judicial leniency with regard to non-governmental functions is found in a Kentucky case, *Covington Bridge Commission et al v. City of Covington* (79 S.W. 2d 216, 257). The holding here was that a statute (Acts of 1932, Chapter 160) providing for the appointment of a bridge commission in cities of the second class, with power to acquire or construct interstate toll bridges payable out of revenue bonds, was not unconstitutional as divesting the city commissioners of their powers, or as improperly controlling a non-governmental function of the city, or as encroaching on home rule. The court further held that where members of the bridge commission have been appointed and qualified, the bridge commission is thereafter an independent agency of the city, vested with all functions enumerated in the statute, and, so long as it acts honestly and in good faith, the city commission cannot dispute, impede, or interrupt its actions. From the standpoint of unifying and integrating municipal activities, the result in this case may be considered unfortunate. But *ad hoc* bodies do persist.

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[1] *Cf.* Harvey Walker, "Legislative Powers of City Councils," *Public Management,* XVII, 130-33 (May, 1935).

[2] *Cf. Andrews v. City of Detroit* (206 N.W. 514); *Pascoe v. Barlum* (225 N.W. 506), 1929.

In a Michigan case[3] it was maintained by the court that a state highway contractor was entitled to recover for extra work ordered by the supervising engineer. Here again the court ruled in favor of administrative discretion with the statement that "safeguarding the interests and rights of a municipality incident to . . . construction, almost necessarily involves delegation of power . . . to some representative." And, the court continued, "where the exercise of such delegated power is approved by the municipality over a long period of time, it is only just to hold that the municipal corporation is estopped from denying the power of its agent, the same as would be held in cases of a private corporation or an individual."[4] In a Pennsylvania case[5] the city was left free to ignore the lowest bidder for a contract on the ground that said bidder was not properly equipped to construct a pipe line.

The "governmental" functions are rather severely examined by the courts as to their "legislative" or "administrative" natures. In *Chandler & Chandler v. City of Shreveport* (162 So. 437) the court invalidated the mayor's contract for codification of ordinances on the ground that the assent of the council had not been given. The codification of laws involved not only the matter of expense, said the court, "but the broader question of policy"—a legislative matter. The court concluded by saying, "we do not think the mayor was authorized to enter into this contract (either) because it was incidental to some authorized matter, (or) arose out of any contingency, or was necessary to meet any emergency." This careful restraint upon the executive in strictly "governmental" matters was again exercised in the case of *State v. Manning* (259 N.W. 213). Here the court ruled that the transfer of money from one fund to another without securing the state budget director's approval was a breach of duty warranting removal of the mayor and commissioners. In a South Carolina case, however, it was ruled that a municipality may borrow from its own water department without regard to the constitutional debt limit.[6]

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[3] *A. J. Smith Construction Co. v. Marine City* (255 N.W. 209).

[4] *Cf. Ringleben v. City of Long Branch* (166 A. 470) 1933, a somewhat similar case, but the administrative practise involved was quite dubious.

[5] *Kaufman v. City of Erie* (175 Atl. 406).

A curious case arose in Tennessee in which the court allowed administrative power to the council and on that basis curtailed the ordinary veto power of the mayor. A motion ratifying purchases was held to be an administrative, not a legislative, action and therefore not subject to veto.[7] It was maintained by the court that "the matter of contracting for the purchase . . . , after (it) had been authorized by an ordinance, . . . did not require the passage of another ordinance authorizing the purchase." The motion ratifying the purchase, said the court, "was purely an administrative act, in no sense legislative." The court distinguished the office of mayor, which it held to be exclusively executive, from the board of aldermen, which, although "exclusively legislative," was "also charged with administrative duties."

A piece of special legislation in the state of New Mexico dealt the cause of administrative effectiveness a hard blow. The law deprives mayors of mayor-council cities having a population of 10,000 or more of power to nominate appointive officers and vests the appointment of such officers in a majority of the city council. In effect this statute applies to only two municipalities in the state.

Another interesting case reflecting some of the issues of New Deal legislation arose in the New Jersey Supreme Court. In *Sheffield Farms Co. v. Seaman* (177 Atl. 372) the court held that the Perth Amboy health department had improperly refused to issue permits for the sale of milk. The board's contention was that enough dealers were already operating. The holding is at variance with the United States Supreme Court's recent decision in *Nebbia v. New York* (54 S.Ct. 505). The city, said the court, could not justify its arbitrary refusal to grant a permit to the milk company on the ground that the health department had discretion; for even if such discretion were vested in the health department, such discretion would be illegal. That the milk business is affected with a public interest was admitted by the court, but the health department's regulation was ruled out as arbitrary and discriminatory.

In a Kentucky decision regarding the administration of a police force, the facts are interesting, and sections of the rulings are amusing. In the case of *Marcum v. Boggs* (80 S.W. 2nd 36) the Kentucky Court of Appeals held that the act of the mayor and commissioners of a city (of the third class) in reducing the police force, being a matter placed by statute entirely within their discretion, was not reviewable by the courts, in the absence of abuse of discretion; that policemen selected by promotion from the reserve force after election thereto were regularly selected and entitled to seniority rights; and that the mayor and commissioners were without authority to appoint men as detectives who were not policemen and thus disregard the seniority rights of inactive policemen. The prudence of the following part of the decision is more debatable than its charity: The court held that the fact that a police officer on Christmas Eve used the city patrol wagon to replenish the beer supply at a hotel party was not such misconduct as to require the officer's removal from the force.

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[6] *Traver v. Town of Johnston* (175 S.E. 821).

[7] *Boyer Fire Apparatus Co. v. Town of Bruceton* (66 S.W. 2d 210).

Is it possible to draw any general conclusions or inferences from recent decisions and from the trends of late years? There are strict and liberal decisions relative to the separation and delegation of powers; there are notable differences as between states and as between various municipal powers; but the tendency is toward greater liberalization. Greater latitude is particularly noticeable in the case of administrative discretion. On the municipal level there have not been the setbacks to administrative discretion that the federal government has recently sustained in the "hot oil," NRA, and AAA cases. Where the council provides the authorization, municipal administrators are left relatively free. There apparently need not be as much of a "standard" as in federal or even in state cases, where the separation of powers doctrine is adhered to more rigidly.

PARKS AND RECREATION

By L. H. Weir

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Children's playgrounds. The sum total of developed children's playgrounds continued to increase markedly during the year. This was accomplished partly through development of lands already owned by municipalities and counties, partly through new acquisitions and developments, but especially, in cities, through closer co-operation between municipal and school authorities, whereby many school grounds have been developed and placed under supervision by municipal park and recreation authorities. Outstanding examples of such co-operation are to be found in Ft. Worth, Texas, and in Cincinnati, Ohio, although many other examples might be cited. Extensive improvement of playgrounds was made possible chiefly through federal, state, and local funds for relief employment during the past two or three years. The size of children's playgrounds shows a tendency to increase. This is due partly to the acquisition by school boards of larger sites for grade and junior high school sites and partly to a growing appreciation that playgrounds should be made more beautiful by landscape embellishment.

An interesting phase of the children's playground situation is that, because of the diminishing birth rate, there is fair hope that before many decades cities may actually catch up with the needs for adequate, safe, and beautiful places for the children to play. In practically all the large cities which the writer visited during 1935 it was found that numerically the number of children from 5 to 14 or 15 years of age had declined and that in many cities this decline had set in about 1930.

As a result of federal assistance, large numbers of nursery and kindergarten playgrounds were operated during the year in many cities. The probability is that when federal assistance is withdrawn this type of playground will not be continued extensively under municipal support.

Playfields. Because of the ever increasing interest of young people and actively inclined adults in outdoor sports, especially in tennis and playground baseball, the demand for playfields continued to increase. Large numbers of areas of the playfield type were added to the park and recreation systems of cities and counties through the country. School boards in many cities, by acquiring large grounds for junior and especially senior high school sites and in a few instances for grade schools, have materially contributed to the increase of playfield areas and facilities. The same factor, viz., federal and local unemployment relief funds, that furthered the development of children's playgrounds has furthered the development of playfields, so that the end of the year found the country as a whole much better equipped with this type of recreation area.

Large Parks. No great increase in large parks in municipalities is to be noted during the year. There are a few exceptions. This is due partly to the fact that most municipalities, especially the larger cities, had more acreage in this type of property than in other types and so did not feel the need of expansion. Other factors were the lack of funds for capital investment in large tracts of land and the feeling that emphasis should be placed on playgrounds, playfields, and special activities areas until the need for them was more adequately met. On the other hand, because of the need for finding employment for the jobless, a great amount of improvement work has been done in existing large parks.

Special Activities Areas and Facilities. Some slight increase may be noted in the number of athletic fields, stadia, golf courses, and bathing beaches constructed in municipalities during the year, and many such facilities were started that will probably be completed during 1936. Buffalo, New York, completed and opened a very large swimming center and began the construction of a stadium; Cincinnati opened a new golf course; Auburn, New York, began the construction of a stadium; Hartford, Connecticut, completed an enclosed athletic field; Ft. Lauderdale, Florida, purchased 1,600 feet of ocean frontage for a public bathing beach; Philadelphia, Pennsylvania, began the construction of a new 18-hole golf course, to mention a few examples.

Educational-Recreational Facilities and Areas. The opening of two new planetariums, one in Griffiths Park, Los Angeles, and the other at the American Museum of Natural History, New York City, were outstanding achievements in the field of popular astronomical study to be noted during the year. America has now four such marvels of mechanical genius. A new arboretum is in process of development at Madison, Wisconsin, under the auspices of the University and another at Ithaca, under the auspices of Cornell University. An arboretum project was started at Canton, Ohio, and another planned at Oglebay Park, Wheeling, West Virginia. Much development work was done in some of the existing arboreta throughout the country. Many miles of nature trails were constructed in large municipal parks and reservations and in county, metropolitan, and state parks. An increasing interest was shown in the labelling of trees and shrubs in selected municipal parks. Several outdoor theatres were constructed in municipal parks during the year and several others planned.

Largely due to economic pressure, interest in family gardens continued, and many of these garden tracts were provided in large parks. In Cincinnati in a very large playfield-park of 300 acres about 100 acres are definitely set aside permanently for family gardens.

Outlying Forest Parks. The National Park Service of the Department of the Interior, following a policy adopted in 1934, brought to fruition in 1935 the acquisition of large tracts of submarginal lands in the metropolitan areas of many cities. Such tracts of land were either acquired or under option and partly acquired in the vicinity of Providence, Philadelphia, Reading, Washington, Pittsburgh, Louisville, Cincinnati, St. Louis, and Duluth, to mention only a few. In practically all of them development work began in 1935 through the CCC camps under the guidance of the National Park Service. These great forest parks will add immeasurably to the outdoor recreational opportunities of the people living in densely populated sections of the United States. It is planned that they will be operated and maintained by state, metropolitan, county, or municipal governmental agencies. Another outstanding achievement was the acquisition by the state of West Virginia and Hancock County of a forest park of about 2,400 acres in Hancock County.

As a result of the stimulus given the state park movement through the CCC camps under the direction of the National Park Service, many notable additions were made to state park systems during the year, and much improvement work was done in existing and new areas.

Federal and State Forests. The Bureau of Forestry of the Department of Agriculture was especially active during 1935 in blocking out and taking options on and purchasing large areas of submarginal lands in different states of the Union, as in Minnesota, Illinois, Indiana, Ohio, etc., for forestry purposes. The particular significance of this movement is to be found in the broad policies of the Bureau of Forestry for the recreational use of these lands as well as of all the other forest lands under its control. More than 2,000,000 acres were added to the national forests during 1935, while large increases were made in a few states to state forests. The recreational use of the national forests reached the highest peak in 1935 ever recorded in the history of the Forest Service.

Movement for Cleaning Up Polluted Waters. A movement of tremendous significance to the recreational life opportunities of the people of the United States that gained such momentum during 1935 as to become almost national in scope was the new interest manifested by the people in the cleaning of streams, rivers, lakes, and ocean fronts of sewage and industrial wastes. Concrete movements toward accomplishing this in part are to be found in the numerous sewage disposal plant projects started in 1935. Among a few of the cities taking a lead in this are Hartford, Connecticut; Washington, D. C.; Minneapolis and St. Paul, Minnesota. A Connecticut Valley Clean Waters Association was formed, and the Cincinnati city council passed a resolution calling upon governmental agencies of the cities, towns, counties, and states along the Ohio to join in a movement for cleaning up the waters of this beautiful river.

Legislation and Government. General laws relating to parks and recreation were enacted during the year in Colorado, South Carolina, Nebraska, and Idaho. The Colorado law authorizes towns and cities to operate systems of public recreation and to provide for recreation commissions and for co-operation between municipalities and school boards. The South Carolina law is exceedingly broad in its scope, as it authorizes towns, cities, and counties to set up park and recreation commissions for the establishment, development, conduct, improvement, equipment, and maintenance of parks, playgrounds, park and recreation systems, recreation centers, and other recreation facilities. A Nebraska law raises the maximum levy for parks in first class cities from 5,000 to 25,000 population from one mill to two mills. The Idaho law authorizes irrigation district authorities to establish park and recreation grounds and to use lands belonging to the districts or to purchase lands or to receive gifts for this purpose.

Laws relating to special types of areas and facilities were enacted in several states. Thus in Illinois, municipalities and park districts under 500,000 population were authorized to construct and operate natatoria or swimming pools; in Kansas several special acts were passed authorizing various counties to provide parks and recreation grounds; in Minnesota cities of the fourth class were authorized to acquire and operate golf courses of not more than one hundred acres adjacent to the city; in Missouri a law was passed authorizing the city of St. Louis to co-operate with the federal government in establishing a national park or plaza in commemoration of any great national event and to issue bonds for this purpose; Nebraska villages and cities of the fourth class were authorized to establish auditoriums or community houses, and the manner in which they may do this was defined; in Minnesota a bill providing for the creation of a division of state parks in the department of conservation was successfully enacted and the division immediately organized, with a director of state parks in charge.

In Youngstown, Ohio, a city charter amendment took the governmental control of parks and recreation from a single commissioner of parks and recreation and placed the system under the control of a park and recreation commission with extraordinarily broad powers. In Clearwater, Florida, a recreation commission was created. Similar commissions were established in El Paso, Texas; Lafayette, Louisiana; and Rome, New York.

A very important bill was introduced into Congress giving the National Park Service extensive powers for co-operative effort with other governmental bureaus and departments and with state and local park and recreation authorities. This bill has received the endorsement of many national organizations, including the National Recreation Association, the National Conference on State Parks, and the American City Planning and Civic Association.

In general there were very few changes in the forms of governing parks and recreation in municipalities during the year. In the metropolitan park system of Rhode Island the metropolitan park board was abolished, and in its stead there was created a division of forests, parks, and parkways in the Department of Agriculture and Conservation. So far as is known, there were no changes in any of the other metropolitan park systems of the United States and none in the county systems. There were some changes in executive personnel in some of the state, metropolitan, and municipal systems, due chiefly to politics.

Attendance and Trends in Service Programs. Reports coming in from hundreds of municipal park and recreation systems throughout the United States covering the year 1935 show a greatly increased attendance in practically all phases of park and recreation service. This is accounted for by the great amount of unemployment, by increased leisure for the employed, by increases in the number and variety of facilities resulting from federal, state and local government employment programs, and by increased interest in and better understanding of the opportunities offered by public park and recreation service programs.

Especially marked is the increased use of public recreation facilities by adults. Another significant trend is the increased variety of activity, especially the growth in group activity. Chiefly as a result of the larger participation by adults, more and more attention is given to educational, cultural recreation, such as lectures, forums, study clubs, nature study, music, dramatics, graphic and plastic arts, handicraft arts, etc. These trends of greater adult participation and the enlargement of the service programs in educational, cultural recreational fields will likely continue as permanent trends. The population of the nation is growing up. The percentage of children 14 years of age and under of the total population is growing smaller and smaller.

Reports from summer recreation regions like New England, the Great Lakes, the western mountains, and certain sea coast resorts indicate that the year 1935 was a banner year in recreational tourist travel. Likewise Florida and Southern California during the winter had numbers of such magnitude as to rival boom times. The general recreational tourist travel for the country as a whole was perhaps the largest since 1929.

Phenomenal was the growth in interest in outdoor winter sports in such centers as Northern New England, Northern New York, the north half of the Middle Western states, and in the Mountain states of the West. Skiing bids fair to become a national pastime.

Finances. While huge sums were expended for development of park and recreation areas, chiefly from relief sources, very little increase is to be noted in appropriations for operation and maintenance through normal budgets. Large sums were expended from relief sources for workers in recreational service programs. This was another factor in the increased attendance recorded. Comparatively few cities received small normal budget increases for operation and maintenance. How to operate and maintain the greatly increased areas and facilities at a high standard of efficiency when all relief funds are withdrawn is an immediate problem facing practically all the park and recreation systems throughout the country. Cincinnati and several other cities reckon that their budgets for operation and maintenance will need to be doubled. Evidently this is the significance of the Nebraska law mentioned in another section of this statement. The trend toward instituting fees and charges for certain facilities and activities is increasing.

PUBLIC WELFARE

By Fred K. Hoehler

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The interrelationship of public welfare administration on all three levels of government was more marked in 1935 than ever before. Municipal departments of public welfare, affected as they are by both state and federal legislation and the administrative changes resulting therefrom, had many changes and new developments to cope with this last year. The avowed purpose of the federal government to withdraw from direct relief; the embarkation on a $4,000,000,000 work relief program; the beginning of an epoch marking a social security program; and the decisions of the Supreme Court on subjects closely related to public welfare have all affected local public welfare administration.

On January 4, 1935, President Roosevelt made the statement, "The federal government must and shall quit this business of relief." A few months later came the announcement of the plan. The federal government would commit itself to the program of providing work for the employables on federal public work projects. Regular public welfare services would be provided by the state and local governments, with the federal government withdrawing from relief to the "unemployables," except in the categories contained in the Social Security Act.

Late in April the public works program was announced. Of a total appropriation of $4,880,000,000, there was to be made available for work relief the sum of $4,000,000,000 to give employment to the 3,500,000 employables on the relief rolls. In general, projects costing more than $25,000 have been administered by the Public Works Administration and the others by the Works Progress Administration. An early difficulty arose inasmuch as the first agency is primarily interested in public works as such and has made provision for the employment in some cases of regular contracting firms, while the WPA is concerned with the problem of putting relief clients to work. A further hindrance to the program resulted from delay in getting it under way. Necessary transfers of funds to specialized programs left slightly over $3,000,000,000 for public works. This necessitated a lower cost per man-year than was originally anticipated, and it was found necessary to give preference to the WPA projects over the more expensive PWA projects.

Wage rates were established on a regional basis, with a range of from $19 monthly for unskilled work and $75 for professional and technical work in the southeastern states to a spread of $40 to $94 in the northern states from New England to the Pacific coast. In some cases these wages have been less than relief grants, and supplementation has been necessary to meet the budgetary requirements of the family.

As this program got under way, the activities of the Federal Emergency Relief Administration were curtailed. Early in the fall the federal transient program was dropped, leaving the local and state governments with a problem of no inconsiderable proportions. By December first it was felt that the WPA program was sufficiently under way to justify the discontinuance of FERA grants to the states.

The program for providing public welfare services on a permanent co-operating basis came into being with the passage of the Federal Social Security Act. The so-called "insurance" provisions of the act are essentially long-range features designed to ease in some measure the economic insecurity of the people with respect to the hazards of old age and unemployment. The public assistance provisions call for federal grants-in-aid to states for old age assistance, aid to dependent children, aid to the blind, child welfare services, maternal and child health services, aid to crippled children, public health work, etc. This is the portion of the act which has the greatest immediate significance for local governmental units. Under its provisions these various welfare services are to be administered locally, either by the states or under the supervision of the states, and the federal government under certain conditions will pay to the states a certain percentage of their expenditures for assistance (in most cases 50 per cent) after it has been ascertained that state plans for such welfare services are in accordance with the provisions of the federal act. This program will call for a high degree of integration of effort and co-operation among the three levels of government, federal, state, and local. Thus, as 1933 saw unemployment relief centralized to some degree in Washington, 1935 has seen its return to the local units, both city and county, while new public assistance functions have been undertaken by the federal government, with the states acting in a supervisory capacity to local administration.

A review of the relief experience of the federal government during the year brings to light no encouraging change in basic conditions of dependency. The trend of relief is difficult to measure. From January to November the total number of cases on the FERA rolls dropped from 5,470,000 to 3,453,000. Administrative changes, however, account for a large part of the reduction, as this eleven-month period marked the transfer of the rural rehabilitation program from the FERA to the Resettlement Division in the Department of Agriculture; it saw the establishment of the National Youth Administration; and by December the transfer of approximately 3,500,000 cases from FERA direct relief and work relief to the various projects of the Works Program. Thus the net result has very probably been an actual increase in the number of persons dependent upon public relief.

The nearest indication of the adequacy of relief grants is the average monthly benefit per family. This showed a normal drop from $28.37 in December, 1934, to $25.90 in September, 1935. Then, as colder weather approached, it was up to $27.82 in October. In the 154 principal cities in October, 1935, the average monthly relief benefit per family was $34.36, while the average for the rest of the country was $22.06. The individual variation between states was very great, ranging from the principal cities of Florida, where the average was only $9.65, to the chief urban areas of California, where it was $50.18. These variations are in large part due to difference in living costs.

Of considerable interest to municipal governments was the study of new cases on the urban relief rolls made in August by the Federal Emergency Relief Administration. From January through March it was found that approximately 50 per cent of the cases accepted for relief had not previously been recipients. A survey of the new cases, as compared with reopened cases, showed the following trends: longer periods of unemployment, smaller families, lower percentage of workers employed when the case is opened, a larger percentage reporting depletion of accumulated reserves as the reason for opening, and a strikingly large percentage of white-collar workers. These trends indicate that the new families admitted to the rolls are a class of people who, under ordinary circumstances, are more than able to care for themselves. They have, during employment, accumulated savings for such a period as they have just gone through, but as time goes on and their savings are exhausted they are being forced to accept relief. This may well be one of the major losses the cities suffer—the final acceptance of relief by their normally independent white-collar class.

One or two other trends of interest may be noted in the policies of relief and welfare. The production-for-use idea, which had gained some foothold at the beginning of the year, ran afoul of private business and received a few set-backs, such as the discontinuance of the mattress-making program. At the end of the year work projects still are based in some instances on the idea of providing goods for those on relief, but the range of goods has diminished.

It was anticipated early in the year that the WPA program might include several low-cost housing projects, but a shortage of funds precluded any great advance in this field. Other developments in the field of housing are discussed in another article.

There has also been noticeable during the year a trend toward specialized treatment of various relief problems. Late in June there was created by executive order the National Youth Administration, the purposes of which are to mobilize "industrial, commercial, agricultural, and educational forces to provide employment and other assistance to unemployed youth." In the program are included job training and placement, scholarship aid to children in high school and to college students, vocational counseling and guidance, and the development of recreational and community work for leisure, as well as other free time activities. With the exception of college students, the plan states specifically that all persons in the age group must come from families eligible for relief.

Another federal activity with considerable municipal significance has been the spread of federal-affiliated state public employment offices in the larger cities. Passage of unemployment compensation legislation in the states has necessitated the setting up of such offices through which it is hoped that some of the evils of private employment agencies will be avoided.

Other state activities during the year have centered chiefly around social security legislation and administration. Early in the year a number of states passed old age assistance laws, anticipating the federal act. Others, with such laws already on their books, amended them in the hope that they might meet the requirements of the federal act. Inasmuch as the latter was not finally passed and approved until August 14, however, it was found necessary in a number of cases to call special sessions of legislatures to take appropriate action. During the year 28 states either enacted or amended old age assistance legislation; 27 states enacted or amended laws providing aid to dependent children (formerly known as "mothers' aid," "mothers' pensions," "widows' aid," etc.); and eight states enacted unemployment compensation laws; while Wisconsin, the only state having such a law previously, passed several amendments. Similarly, action was taken in different numbers of states on each of the other types of welfare activity included in the Social Security Act. Administration of these functions in urban areas will naturally devolve on municipal or county departments of public welfare.

Perhaps the most important result of this activity in the field of public welfare has been the organizational changes of administrative agencies which have been included in the state legislation. There has been noticeable during the past year a marked advance in the establishment of unified state public welfare departments. As in 1934, the trend has been definitely toward combining the administration of relief and public welfare, not only on the state level, but on the local level as well. Several states, such as Maryland and Connecticut, have reorganized their welfare administration during the year. New state departments or boards of public welfare have been established in Alabama, Arkansas, Montana, New Hampshire, North Dakota, Oklahoma, South Dakota, Washington, Wyoming, and Utah. Most of the acts also provide for state-wide systems of county welfare administration, as the county has come more and more to be recognized as a suitable unit for local administration. Impetus was given in 1935 to the trend of recent years toward county welfare departments by the necessity of meeting the requirement of the federal grants-in-aid. The Social Security Act definitely states that plans must be state-wide in their effect if federal funds are to be available for reimbursement. New county departments have been provided by state legislation, or old ones have been remodeled in order to meet these standards.

City departments have undergone reorganization during the year. Atlanta, Georgia, early in the year applied the results of a previous survey to its problem and emerged with a new departmental organization. Other cities which maintain municipal departments have found it necessary to make additional provision for the administration of new types of aid. An example of official pressure for change in local administration of relief and welfare is that experienced in New York City. Early in the year New York City was the storm center of a series of investigations of relief administration. The Board of Aldermen conducted the inquiry which, by headlines and circus fanfare, attracted the most attention. By the device of ridicule and the addition of "boondoggling" to our national vocabulary, the aldermen succeeded in arousing public feeling to the point where the mayor had to announce a change in administrative personnel. Accordingly, the functions of relief and welfare were split apart, and a separate person was chosen to head the Emergency Relief Bureau, while the former director retained his other position as commissioner of public welfare.

The Child Labor Amendment progressed slowly during the year, with four states ratifying it. Idaho, Indiana, Wyoming, and Utah all approved it early in the year, bringing the total to 24 states at the end of 1935.

The year has witnessed a mounting public and professional interest in problems of crime and correction. During the year a number of crime conferences were held—in New York, New Jersey, Ohio, and Michigan, to mention four of the more prominent ones. A heartening characteristic of these conferences has been the growing emphasis on and interest in crime prevention. The annual convention of the American Prison Association also stressed this point.

In some parts of the country the year has been a disappointing one for those interested in probation and parole. Isolated cases of the abuse of the system have been given wide publicity and have brought some discredit to the system. New York City failed to make budgetary provision for the continuance of its parole commission, and the ascendancy of the opposing school of thought may be seen in an order that was issued to policemen with regard to the handling of habitual criminals—to "muss 'em up." On the other hand, early in the year the New York County Regular Grand Jury in its report recommended consolidation of probation and parole and increased personnel and funds for the work. In other respects correctional work has been slowly progressing. In Massachusetts a law was passed fixing a maximum 48-hour week for institutional employees.

The declaration of the Supreme Court that the NRA was unconstitutional did not wreck the program of the Prison Labor Authority, as it felt that its work, based on voluntary state compacts, was still valid.

In many ways 1935 has been unusually difficult for local public welfare administrators because of the many changes and adjustments necessitated by the shift in federal policies. With the discontinuance of federal participation, a serious loss to local relief administrations seems imminent in the failure of local governments and state legislatures to continue the high standards of personnel gradually developed under the Federal Relief Administration. Nevertheless, there is hope for building public welfare functions on a continuing basis with real co-operation between federal, state, and local governments on long-time planning.

HOUSING

By Coleman Woodbury

Director, National Association of Housing Officials, Chicago

The year 1935 saw many changes in housing legislation, agencies, and objectives. As in 1934, most of the form and scope of activities was due directly to the efforts of the federal government acting through its various housing agencies.

Federal Agencies. The PWA Housing Division entered the year with practically all of its $150,000,000 definitely allotted to projects that had been investigated and approved. An adverse decision handed down by the United States District Court in Louisville, January 4, and sustained by the United States Court of Appeals in Cincinnati, July 15, prevented the Division from continuing or undertaking the acquisition of sites which required the exercise of the power of eminent domain by the federal government. The case is now in the United States Supreme Court, which is expected to render a decision in March, 1936. In addition to a favorable decision in the United States District Court in Cleveland (No. 18076, Northern District of Ohio), a decision favorable to condemnation of land for public housing was rendered in *New York City Housing Authority v. Muller* (155 Misc. Reports 681, 279 New York Supplement 299) and is pending in the New York Court of Appeals. A favorable opinion was also rendered by Mr. Justice Lockwood in the "Matter of City of New York (Bushwick Avenue, etc.)," published in *New York Law Review,* June 6, 1935.

The Housing Division program was altered to substitute vacant sites for slum sites which could not be acquired and was greatly expanded following the appropriation of $450,000,000 for urban housing in the Emergency Relief Appropriation Act of 1934, only to be reduced to less than its 1934 proportions when housing funds were impounded for use in the Works Progress and relief programs. As of January 1, 1936, the Division had financed and supervised seven projects built by limited-dividend corporations and had let contracts for at least some phase of work on 43 subsidized public projects, the most advanced of which was opened to tenants in February, 1936.

Towards the end of the year property owners in Cambridge, Massachusetts, and Camden, New Jersey, brought suits in the District of Columbia Supreme Court to restrain the PWA from proceeding with housing projects in those cities on the grounds that the Administration was exercising undelegated powers and that the projects would result in irreparable damage to private properties.

The Federal Housing Administration, organized to carry into effect the provisions of the National Housing Act, succeeded in securing most of the necessary state enabling legislation and in developing its own organization to permit good progress in three lines of endeavor constituted by the inauguration of the single mortgage system, the large-scale housing program, and the modernization credit plan.

The operation of the single mortgage system by the close of 1935 had resulted in the acceptance of 66,666 mortgages for appraisal, for a total amount of $257,561,769. Because 74 per cent of the mortgages accepted for appraisal are usually accepted for mutual insurance, the total, either insured or eligible for insurance, reached about $191,000,000. In addition, fifteen mortgages for large-scale projects, totaling about $27,000,000, had been approved for insurance, and private financing for six of these had been arranged. Under the modernization credit plan 708,405 loans had been made for a total of about $254,000,000.

Of special interest to municipalities is the provision under Title II of the National Housing Act which permits the Federal Housing Administration to insure loans to projects undertaken by municipal governments or housing authorities. Although housing produced with such financing cannot result in low rents, there is a distinct opportunity to develop large-scale projects for a moderate income group by this plan.

The Federal Home Loan Bank Board through its four component agencies—the Federal Home Loan Bank, the Federal Savings and Loan System, the Federal Savings and Loan Insurance Corporation, and the Home Owners' Loan Corporation—has achieved the following results: 3,460 building and finance institutions now enjoy the credit made available to them as members of the Federal Home Loan Bank, 1,023 federal savings and loan associations have been chartered, investors in 1,114 savings and loan institutions have been insured against loss up to $5,000 each, and loans have been made to 270,135 distressed home owners. The Board has announced that the United States Supreme Court decision of December 9, 1935, holding invalid the conversion of local savings and loan institutions into federally chartered institutions without consent of state authorities, has no serious effect on the program.

The Resettlement Administration was created in the spring of 1935 to concentrate the administration of the central government's various activities dealing with relief and relocation of rural and semi-rural population. To this new administration were transferred the projects started by the Subsistence Homestead Division of the Department of the Interior and the Rural Rehabilitation Division of the Federal Emergency Relief Administration. Although accurate reports are difficult to obtain, it is believed that 61 projects transferred from these other administrations have been completed or are being completed to provide accommodations for over 2,100 families. Something over $30,000,000 will be expended for four large satellite communities near New York, Washington, Cincinnati, and Milwaukee to house some 4,700 persons. The legal right of the administration to engage in the construction of such housing projects has been challenged and will probably be decided early in 1936 by the District of Columbia Supreme Court.

The Central Housing Committee is an officially authorized advisory group consisting of important officials from each of the eight federal agencies that have some major interest in housing. It is hoped that this group, which is already serving as a useful clearing house for federal agencies, will be able to formulate some constructive plan which will be accepted by the President as the basis for a more permanent and coordinated national housing program.

Local Agencies. Aside from the rendering of assistance to federal agencies in an advisory and informational capacity, the major local activity in 1935 consisted in the passage of enabling housing legislation and the creation of various official housing agencies pursuant to such legislation. Housing laws passed during 1935 were principally of two kinds:

(1) laws permitting the creation of municipal housing authorities empowered to engage in construction and operation of public housing projects, and (2) laws permitting local institutions to invest in Federal Housing Administration insured mortgages. The new housing authority laws passed in 1935 contained provisions stated briefly as follows:

ALABAMA. Any city over 2,000 may create a housing authority of five members having full power to engage in development of projects. Neither securities nor real property of the authority is tax exempt.

COLORADO. The law applies to cities over 15,000. Property and securities are exempt.

MASSACHUSETTS. Authorities may be created in co-operation with the State Housing Board in any city or town. No exemption.

MONTANA. Authorities permitted in any city over 5,000. No exemption.

NEBRASKA. Authorities may be created in cities over 100,000. Securities not exempt, and exemption of real estate dependent upon agreement with lender of funds.

NORTH CAROLINA. Authorities permitted in cities over 15,000. Securities and real estate exempt.

RHODE ISLAND. Authorities permitted in all incorporated cities.

SOUTH CAROLINA. Authorities permitted in all incorporated cities. Securities exempt.

TENNESSEE. Authorities permitted in cities over 2,000. No exemption.

WISCONSIN. Authorities permitted in cities over 150,000. No exemption.

HAWAII. An authority for the entire territory is established by the terms of the law.

State housing boards for the regulation of limited-dividend housing corporations are now provided for in 14 states, while housing authority legislation is in effect in 22 states and FHA enabling legislation in 45 states. Of the 38 state or municipal housing authorities in existence some have done little but organize and sit by, while others have been performing all of the functions which the central government would delegate to them and are preparing to take over the management of the projects built by the PWA Housing Division. Among the most active housing authorities has been the New York Municipal Housing Authority, which, in addition to purchasing and condemning the land for PWA projects, engaged in the construction of a 120-family project of its own financed with WPA funds. Other active authorities were Schenectady, New Jersey (state), Toledo, Cincinnati, Cleveland, Buffalo, and Detroit, although none of these was entrusted to make commitments in the name of the federal government or to handle federal funds. Twenty new authorities were established in the country during the year. Various surveys and studies conducted during 1935 have further confirmed the following general situation in most of our large cities:

1. An impending serious housing shortage.
2. Over 10 per cent of the dwellings therein unfit for habitation or needing major repairs.
3. A general neglect of the municipalities' obligation to remove unfit housing through the exercise of police power.

4. The impossibility of providing new housing of decent minimum standard to at least one-third of our population without the use of some form of subsidy.

5. The high municipal maintenance costs of slum and blighted areas.

6. The general absence of permanent records or city planning information necessary to make sound decisions regarding large housing projects.

In addition to stimulating creation of local official agencies, the housing activities of the federal government have stimulated the creation and efforts of many unofficial housing groups.

Conclusions. Events of the past three years, and especially of the last year, have contributed to the conclusion that a well-rounded permanent housing program must provide for:

1. Divorce of housing from relief activities.
2. Co-ordination of federal agencies, with a probable reduction in number and better definition of field of each.
3. More successful stimulation of private investment in housing, especially in housing for the income class just above that which needs subsidized housing.
4. Exemption of the government's direct construction housing agencies from much of the routine and regulation required of regular government departments.
5. More state enabling legislation and court tests of local powers.
6. More local financial and administrative participation.
7. An immense amount of public education regarding the nature of the problem and the best methods of uniting public and private funds and intelligence in a unified attack.

Future. An almost sensational record of both achievements and disappointments has marked 1935. In the midst of the rush engendered by the national emergency, valuable physical and financial standards of housing have been established and demonstrated for the first time through federal action. The challenge constituted by these demonstrations will have to be answered in the next few years if the country is to benefit. More important than the acceptance of any definite agency or administration will be the acceptance of the basic problems and possibilities which are now defined. No progressive municipality can fail longer to ignore the fact that housing is a current issue which must be met.

PUBLIC HEALTH

By W. F. Walker, Dr.P.H.

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A national program. The year 1935 may go down in history as the point of beginning of a national plan for public health development. Recognizing the importance of health protection and promotion as essential to social security, the President's Cabinet Committee wisely included consideration of our national health needs in the recommended program. In August, 1935, Congress passed the Social Security Act providing, under regulations of the United States Public Health Service, for grants-in-aid to states to improve and extend the public health services in cities and rural areas.

The Act authorizes the allotment of federal funds in the amount of eight million dollars annually for public health purposes. This is the first instance in which the desirability of financial stimulation of state and local health work by the federal government has been effectively recognized by an appropriation.

The conditions of distribution established by the surgeon general of the Public Health Service have been set down after due regard was given to the factors which influence community health and the need of outside financial assistance. As population is considered a reliable index of the need for public health services, 57.5 per cent of the total sum available is apportioned to the states on the basis of their population. Twenty-two and a half per cent is allotted to the several states on the basis of special health problems, as indicated by unusually high morbidity or mortality, industrial hazards, or special disease problems. Twenty per cent of the total sum is to be allocated to the states on the basis of financial need. Since the success of the program so obviously depends upon adequate and trained personnel, provision is made to establish training centers and to assist financially in the training of technical personnel.

The interest and participation of state and local groups is assured by the provision that, in certain brackets, federal funds must be matched by state or local appropriations for health work, and there must be a gradual increase in such local appropriations wherever possible, thus releasing federal funds for extending service to cover new areas or to meet new health problems.

The provision that local health officers, whether city or county, must present their needs and programs through their state health department should do much to develop uniformity within states; and the standards of organization and qualifications of personnel issued by the Public Health Service and recommended by the state and provincial health authorities will provide helpful guides to the state health officers.

Though the funds available under this Act are probably not more than a third of the required amount, the fact that both federal and state governments have an interest in the character and extent of local health service is a signal advance.

Legislation. A number of states and cities have improved their health laws and ordinances by strengthening their control of foods and general environmental conditions, but state actions in Connecticut, New Mexico, and New York seem particularly worthy of comment.

In Connecticut a direct attack was made on the problems of syphilis and gonorrhea by requiring all persons applying for licenses to marry to present a certificate of freedom from venereal infections signed by a reputable physician. Laboratory work in support of such examinations must be done in state approved laboratories.

New Mexico has tentatively decided that county health departments are not practicable and, instead of 31 county departments, has organized a system of public health supervision on a ten district basis. A health officer is in charge of each district, and he may have an assistant in each county. County commissioners are authorized to levy up to one mill on the assessed valuation of the property in the county to pay the county's share of the district expense.

New York State, which for ten years has offered to pay half the cost of a county health unit if the county would agree to continue it for at least five years, has had such meager success that the five year guarantee of continuation has been cut to three. It is not surprising that county commissioners are hesitant to commit themselves to continued support in the absence of demonstrated value and public approval.

A most healthy sign in state health administration is the interest shown by certain states in examining their public health organization and especially in the restudy and codification of their public health laws. New York State conducted such a self-analysis in 1930 and 1931, which resulted in specific recommendations for legislative action. Massachusetts, in the fall of 1935, has undertaken a similar study by a commission appointed by the governor. Marked changes have occurred in the concept of public health practice since the basic public health laws of the majority of states were written. The control of the acute communicable diseases is assuming less importance, and the promotion of individual and community hygiene is a growing function, with the result that educational and direct service procedures supplant law enforcement. Many cities are in similar need of careful study of the charter provisions, laws, and ordinances upon which the public health programs and practices are based.

Administrative Practices. The use of relief personnel to augment the permanent staffs of state and local health departments has continued throughout 1935. Such personnel for the most part has been used for surveys of special problems, both in the field and office, and for projects of a sanitary nature, such as malaria control and privy construction in rural areas.

National health agencies collaborated in the preparation of a manual on the principles and practices of public health record keeping.[1] Two states have already developed state record systems, and three others are preparing uniform systems for adoption. Several cities, notably Washington, D. C., are at work along the same line.

Probably the most significant development in public health service in recent years is the attack which certain state and city departments of health are making upon pneumonia. As a result of laboratory and field studies by the state department of health of Massachusetts, laboratory diagnostic service to assist physicians in determining the type of the disease with which the patient is afflicted is offered throughout the state, thus enabling physicians to use serum therapy, with a resultant reduction in the case fatality rate from 25 to 50 per cent. This initial step taken by Massachusetts in offering both typing and serum service over the state has been followed by New York, Maine, and Michigan. In those states which are not so fortunate as to have biological laboratories as a part of their state departments of health, serum treatment is for many people impossible. Pneumonia ranks third as a cause of death in this country, and types 1 and 2, for which serum therapy is now recommended, represent 56 per cent of all cases. Even though serum may not be available free from the state department of health, cities can well afford to provide pneumonia typing service as a regular part of their public health laboratory service to physicians.

Health Conservation Contests. The stimulus of the annual Health Conservation Contest sponsored by the Chamber of Commerce of the United States has continued to affect both city and rural health programs. This annual competition, under the guidance of the American Public Health Association, attracted the attention of health administrators and business men in 230 cities and 156 counties in 1935, reaching 25 per cent of the city and 20 per cent of the rural population. An important function of the contest is to serve as a means of stimulating local interest in the health status of the community and to motivate an annual stocktaking of problems and services by a group of recognized community leaders. How well this function is carried out in a particular community depends largely upon the leadership of the health officer and the officers of the local Chamber of Commerce or sponsoring agents. We have but to look at the material submitted from numerous areas to realize that it has had a marked effect on public recognition of the importance of health problems.

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[1] W. F. Walker and C. R. Randolph, *The Recording of Local Health Work.* The Commonwealth Fund, New York, 1935.

The Year's Mortality Experience. Nineteen thirty-five, though not establishing a new minimum death rate, held close to the record low set in 1934. Judging from incomplete but representative returns, new minimal rates will be established for typhoid fever, tuberculosis, diarrheal diseases, chronic nephritis, and maternal mortality. The full significance of these low rates cannot be appreciated without consideration of past "highs." The typhoid fever rate is but a twentieth of what it was a quarter century ago. Tuberculosis kills but one-fourth as many as in 1910, chronic nephritis deaths have dropped 35 per cent, and maternal mortality is cut in half. The communicable diseases of childhood take but one life now where they took six in 1910.

The most startling increase in mortality is due to automobile accidents, which rate has increased ten-fold since 1910 and now outranks the combined rates of all the acute communicable diseases. Here clearly is a problem challenging the best thought and energies of several divisions of municipal government, especially health, police, highways, and education.

POLICE ADMINISTRATION

By O. W. Wilson

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The outstanding event of the year in the police field was the establishment by the Federal Bureau of Investigation of a school for training municipal and state police officers. The importance of the undertaking is not to be measured solely in terms of its direct accomplishments. Much more far-reaching will be its influence on police training generally. Especially has it created a growing demand for adequate police training facilities in all municipalities. It has focused public attention on the need for in-service training, and it is laying the foundation for pre-employment training, which may yet provide for this country the best police training in the world.

Short courses in police training were offered in additional states this year; some counties established police schools to serve all of their municipalities; more and more universities are undertaking courses in police science or police administration; training schools created for state police forces have been thrown open for the convenience of municipalities; and in one instance the state bureau of identification was authorized to establish a travelling police training school.

The University of Southern California has given an evening professional training program leading to a certificate in police administration. Northwestern University held its third annual Traffic Officers' Training School. San Jose State College is providing complete pre-employment police training in its department of police science. The Michigan State Police, in co-operation with Michigan State University, is offering a five-year course in police administration, 18 months of which will be under the immediate direction of the Michigan State Police, with the students in residence at state police barracks. Wichita University, in co-operation with the Wichita police department, has created a police cadet training school which provides instruction in 20 hours of police science courses given by members of the police department to regular university students, as well as to a selected group of cadet officers who work as patrolmen during a half tour of duty at slightly less than half pay. The actual experience derived by the Wichita police cadets, the 18 months' practical in-service training provided in the Michigan plan, and the field experience made possible through the co-operation of the San Jose police department in the case of the San Jose State College make these three university police training courses outstanding.

The League of Virginia Municipalities continued police training on a zone basis in co-operation with the Virginia Police Executives' Association and the state division of trade and industrial education. Practically every municipal police officer in the state has now undergone an intensive course of training, and the standards of police administration in Virginia have been substantially raised.

Recent statistics indicate that of the seven major offenses for which the Federal Bureau of Investigation maintains records on a nation-wide basis, the rates for only two—larceny and rape—are higher in 1935 than in 1934. Daily averages in 70 cities in 1935 were the lowest for any year since 1930, except for larceny, rape, and aggravated assault. It is particularly interesting to note that the rates for robbery and auto theft, which began a downward trend in 1931, have continued in that direction ever since without a break.

The Hauptmann trial marked the climax of the swing of public opinion in favor of law enforcement. This change in public opinion in this country has been so obvious as to be apparent to the most casual. It was induced in large measure by the action of public-spirited citizens who were conscious that the crime problems of this country could not be solved without the complete backing of the public. A committee of the International Association of Chiefs of Police appointed to confer with the Motion Picture Producers and Distributors of America brought about a definite change in the sentiment induced by the movies. Gangster pictures, with sentiment definitely in favor of the criminal, were replaced by "G" men pictures which induced the public to applaud the efforts of the police. As a result, audiences which once applauded when a police officer was killed now applaud when the gangster is brought to justice.

Coincident with this change in the moving picture industry came a similar and perhaps more far-reaching change in the attitude of magazines and newspapers. The better periodicals especially, as well as the radio, have in recent months done much to mold public opinion in favor of law enforcement.

This change in public opinion has been definitely reflected throughout the country. Favorable legislation has been enacted; state police forces have been established; and civilian fingerprinting has been popularized. Scientific crime detection has been accepted, and scientific deception tests are no longer considered a novelty. Police personnel problems are receiving favorable attention. Crime conferences are being held, and serious thought is being given to the question of the co-ordination or consolidation of police units.

In the past year additional states have enacted alibi defense bills, uniform fire arms acts, laws requiring hospitals and doctors to report gun-shot wounds, and regulations tightening up on the activities of bondsmen. False police alarms are now a misdemeanor in New Jersey. Many states have enacted crime compact laws.

A Virginia court, in an interesting decision upholding an order of the director of public safety in Norfolk prohibiting membership of firemen in organizations outside of the department, held that the police and fire departments are in a class by themselves and are charged with the preservation of public order and therefore owe undivided allegiance to the public.

The year was marked by new recognition of the need for centralization of the police within the state, as evidenced by the growth of the state police idea. Arkansas, Texas, and New Mexico created state police forces, and the personnel and powers were extended in the case of many already in existence. Texas established a broad base for future development by combining the state highway patrol and the renowned Texas Rangers and adding thereto a bureau of criminal intelligence and a bureau of identification. The Minnesota state bureau of criminal apprehension, by amendment of the original act, gives the superintendent authority to send a man into any community in the state and also provides that local officers shall forward records of crime to the state bureau and co-operate in investigations with the bureau.

A progressive step was proposed in Ohio, where a new charter submitted to the voters of Cuyahoga County provided for abolishing the office of sheriff and transferring his civil functions to the department of records and his criminal functions to the department of safety, the director of which would be appointed by the county director. It was proposed to change the prosecuting attorney from an elective to an appointive office and to deprive him of all except his prosecuting functions. The charter provided that inquests, autopsies, and other examinations should be held by the medical examiner, who was to have the power to subpoena witnesses and administer oaths, who was required to be a licensed physician with special knowledge of pathology, and who was to be appointed by the director of public safety. The duties of this director included crime detection, custody of the county jail and county dog pounds, enforcement of laws relating to weights and measures, and the execution of writs and process. This charter provision will not become effective, because the entire charter failed to secure two of the four majorities required of such a sweeping measure.

The use of radio in police service is continuing to grow rapidly, about 75 of the new installations in 1935 being of the ultra-high frequency, two-way transmission type. Police radio has continued to be an important factor in inducing co-ordination among contiguous police jurisdictions. New Jersey created a police radio commission to co-ordinate police radios of municipalities, counties, and the state. The police chiefs of Westchester County, New York, held a series of conferences in the interest of better co-operation with police officials of New York City, seeking ways of preventing an influx of criminals whenever there is a round-up in New York City. New York City officials urge the installation of radio equipment in all nearby communities. During 1935 approximately 100 new stations were built. Police radio systems are now operating in about 300 cities and 15 states.

Universal identification is another field in which considerable progress was made. Both the civil and criminal files of the Federal Bureau of Investigation have steadily continued to increase, until by the end of December, 1935, there were over 100,000 civil fingerprints and 5,500,000 criminal prints on file. Dr. E. M. Hudson developed a new process for bringing out fingerprints on wood, paper, cloth, and other similar surfaces. Superintendent Schwartzkopf of the New Jersey State police developed a system of identification through the use of talking motion pictures. Dr. Carleton Simon revived interest in the possibilities of identification through photographs of the eye.

Great interest was shown in the possibilities of interstate crime compacts. At an Interstate Crime Conference held in October a permanent Interstate Crime Commission was established. Drafting of interstate crime compacts was immediately begun, and at a December meeting in New York many proposals for uniform compacts were approved.

Additional states have given attention to the problem of providing greater security in office for their municipal police officers through the creation of varying forms of civil service. Some states have provided police pension provisions, and Colorado appropriated $150,000 from the general fund to the policemen's pension fund in cities having a population of 25,000 or over. Texas, Montana, and Pennsylvania provide that their municipalities must provide rest periods for their police officers in the ratio of one day in seven. The lowering of the minimum and maximum age limits for recruits is definitely the trend throughout the country.

That problems of crime prevention are receiving attention from the police and the Department of Justice is quite apparent. In his speech before the IACP Convention in July, Attorney-General Cummings informed the assembled police officers that: "I am asking Congress to authorize me to establish a Federal Bureau of Crime Prevention. There is a whole area of this problem that is not touched by apprehension and arrest, or by punishment and by imprisonment. It has to do with the period which precedes the criminal act. There is a large theoretical area there that I cannot, for the moment, be concerned with, but there is also a large practical area as well. It has to do with public education. It has to do with stimulating public interest. It has to do with disseminating general knowledge on the crime problem. It has to do with contacts with schools and universities and colleges which have courses dealing with these matters in a professional or quasi-professional manner."

This interest in crime prevention is further indicated by a report by a juvenile research committee of the Los Angeles co-ordinating councils that there are now 81 co-ordinating councils operating in thirteen California counties. The plan of co-ordinating councils, originated many years ago by Chief August Vollmer in Berkeley, has spread throughout the country. The Saginaw police department has established a juvenile division; the Wichita police department has established a crime prevention division; the Los Angeles department has inaugurated a juvenile patrol, two officers of which in each of the 14 police divisions will try to avoid arrests by co-operating with the parents and by providing an outlet for misdirected energy through the playgrounds and recreation departments. The Culver City police department has organized a corps of junior detectives, with ages ranging from six to fifteen, which is organized into patrols and teams for drills, athletics, and theatricals. Every boy is equipped with a uniform sweater, a cap, and a badge, and the movement has resulted in a sharp reduction of juvenile delinquency.

A new high death toll from traffic accidents of 36,400 in 1935 accentuated interest in the traffic problem, as evidenced by the passage of drivers' license laws in some states, the compulsory inspection of motor vehicles in quite a number of cities, the establishment of local safety councils, and renewed interest in uniform traffic codes. The state of California assisted its municipalities in the solution of an always troublesome traffic problem by prohibiting diagonal parking on the state highways. The New Orleans police department (which was recently made a state agency) is empowered to make rules to test the "physical, mental and moral condition, and ability of every person who wishes to operate a motor vehicle in the Parish of Orleans." North Carolina enacted a state-wide drivers' license law. This will supersede the power the cities formerly held to license drivers. The result will be more effective regulation, which should offset the loss of municipal revenues.

Early in the year Lexington, Kentucky, created a traffic division under command of a director of safety directly responsible to the city manager, thus removing the traffic division from the control of the chief of police. The plan, which seemed to work with satisfactory results, was abandoned following a change in administration.

Purdue University, following in the footsteps of Northwestern, has created a public safety institute under the temporary direction of Frank M. Kreml, director of the bureau of accident prevention in Evanston, Illinois. Its program, not limited to traffic, will include training programs for law enforcement officers, crime prevention, and scientific crime detection.

Since the beginning of the year the sharp spotlight of public attention has shifted its focus from the gangster and racketeer—the well-known "Public Enemy No. 1"—to a new enemy—the reckless driver. Following a deep concern with the crime problem, the press and the better-known national magazines have induced the public to give careful consideration to the traffic problem. If the American public becomes sufficiently aroused the problem will be solved.

FIRE ADMINISTRATION

By Harold A. Stone

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Contracting *for Fire Protection.* Financial adversity has started a long anticipated movement for one city to contract with a neighbor for fire protection service. The contract method should not be confused with mutual aid organizations, where several cities with fire departments join to help one another. Under the contract plan, a community without any department of its own will receive protection from the department of a neighbor for a price agreeable to both parties.

Laws providing for inter-city and inter-county contracts were enacted in four states during 1935. In California the governing board of a county fire protection district is now authorized to contract with any one or more municipalities contiguous to the district for furnishing of fire protection service to the district by the cities. The law empowers city councils to contract in any manner they deem advisable. All of the privileges and immunities from liability which surround the activities of the department within the city are extended when outside fire protection is furnished under a contract. Hitherto, county fire protection districts have been administered by the county fire warden.

A new act in Ohio provides that any township may enter into a contract for the use of its fire department and apparatus upon mutually agreeable terms, on the basis of a stipulated price for each call or run to a fire. A similar contract may be made between a village and a city, and all expenses incurred are to be provided for in the annual tax budget of the city receiving aid.

Townships of the second class in Pennsylvania may now enter into contracts with adjacent municipal fire organizations for fire protection.

An amendment to an earlier law permitting contracts between Minnesota cities now provides that where a fire department is serving a township or other municipalities under contract, such department is entitled to receive a 2 per cent tax on insurance premiums paid out of the territory being served.

New Equipment. A number of cities are equipping their radio police patrol cars with fire extinguishers. Frequently the police car will reach a fire a few minutes before the apparatus. Thus, it is possible to confine or even to extinguish a small blaze which without so quick an attack might make considerable headway prior to arrival of the fire department.

Charlotte, North Carolina, is the first city in the United States to purchase an enclosed fire truck similar to European apparatus. Built like a covered delivery truck, this machine has seats for ten men, a pump having a capacity of 750 gallons per minute, 1,200 feet of hose, two 12 foot ladders, a 100 gallon water tank, 250 feet of booster hose, and all of the other minor tools, such as lights, hand extinguishers, tarpaulins, et cetera, normally carried on the open type truck. Several advantages are claimed for this new style, such as safety, more convenient storage space, and protection of men and equipment from the weather.

New alarm box devices are appearing to deter the false alarmist. In one experiment an indelible pigment is placed on the hook of the box. This highly colored and fast sticking material adheres to the hand of the person pulling the alarm and so will be a telltale or means of identification of the culprit should it be a false alarm. Although finger-staining by this plan seems fantastic, nevertheless Toledo is trying it out. Another proposal is to mount a siren and a large light above the alarm box to attract immediately the attention of the public when a box is pulled.

The handcuff box first appearing in London, England, is an inspired contraption whereby the person's hand is seized by an arm from the box. He is held prisoner during rain, sunshine, or extreme cold until released upon the arrival of the apparatus! Little popularity for such a device will be found, as a person will hesitate to turn in an alarm for a real fire, knowing he will be humiliated by being hitched to a red box to be gazed at in wonder by passers-by. Even though this extra equipment is costly, yet municipal administrators are determined to find some means for reducing the number of false alarms, which are as much as 30 per cent (New York City) of all calls in some cities.

A longer aerial ladder has recently appeared on the market. It reaches 100 feet, in contrast to the previous longest ladder of 85 feet. The new one is made entirely of steel.

Pensions. A few of the nine states passing laws for pensions and disability benefits for firemen are courting the same trouble from which so many pension systems have suffered during the depression. This trouble is the insufficiency of revenues to meet fixed pensions and benefits. For example, the new Wyoming statute provides for retirement at age 55, or after 30 years of service, at one-half pay ($100 per month being the maximum) and further provides for disability benefit at one-half pay. Money is to be obtained from a tax on insurance premiums and from a 2 per cent salary contribution by the men. But no method is provided to bring about a balanced relationship between demands upon the pension fund and its income. As a consequence, a pensioner has no security of income, since the size of individual pensions and benefits depends entirely upon the financial condition of the fund. In other words, the fund is not actuarially sound.

The new Texas law has a strange requirement: a fire department must have equipment valued at $1,000 or more before a pension fund authority can be created by a city. A 4.6 per cent tax on net fire insurance premiums will supply the funds, but the law does not mention the size of benefits. Again, these must change from year to year, according to resources and demands.

In Oregon the workmen's compensation law was extended to apply to volunteer firemen engaged in active duty outside the limits of cities.

All of the new laws on pensions and disability benefits are government operated, except for New Mexico cities. In these, an accident insurance policy with a private company may be taken out for volunteer firemen.

Civil Service. Weird attempts are being made by several governments to keep civil service systems from becoming politically contaminated. Two are in North Carolina, where special state laws were passed for Raleigh and Asheville. In the former, the five members of the civil service board are appointed as follows: one by the Women's Club and Professional Women's Clubs; one by the Chamber of Commerce, Junior Chamber of Commerce, and Merchants' Association; one by the city council; one by majority vote of the firemen; and one by majority vote of the policemen.

Just to be different, Indianapolis combines training with a new method of hiring firemen. For each vacancy five candidates are nominated by the mayor and Board of Public Safety. These five must attend a training school, after which they are rated by a merit committee. The applicant obtaining the best rating is appointed, while the others are left out in the cold. This merit committee has five members—the chiefs of the fire and police departments, ex officio, and one physician, one psychologist, and one citizen appointed by the mayor for four year terms without regard to politics.

In New Jersey seniority is made the basis for economy dismissals of firemen regardless of rank, except that higher officials are to be demoted rather than dismissed.

Washington, Michigan, and Oregon adopted civil service laws for municipalities, but in the latter two they do not become operative until approved by the voters of a city. Michigan and Oregon are home rule states.

Training. Well-organized schools for training firemen were held for the first time in 1935 in Georgia, Kentucky, New Hampshire, and South Carolina. In Kentucky, for example, two short training schools were held under the joint auspices of the Kentucky Municipal League and the University of Kentucky, with an attendance at both courses of 257 firemen from 51 cities and towns. The first Georgia State Fire College, held at Atlanta, was attended by 360 firemen. The phenomenal growth of the fire school idea is indicated by the fact that during 1935 approximately 350 state and regional schools for firemen were in operation, according to the National Fire Protection Association. More than 30,000 firemen from nearly every state attended the fire schools. Only six states failed to hold schools, and from two of these men were sent to schools in adjoining states. The average attendance was about 700 men per state, and the states of Indiana, Nebraska, New York, Ohio, Pennsylvania, and Virginia had an average attendance of 2,600 firemen per state.

The first state fire colleges were held 12 years ago—one in Illinois and one in Iowa. Both before and since, of course, individual cities operated drill schools for their full-paid fire departments, most of which are open to firemen from nearby communities. For example, the Louisville fire department in April, 1935, inaugurated a continuous firemen's training school which firemen from other cities in the state are invited to attend. The training course runs for four consecutive weeks, beginning the first Monday in each month. More and more attention is being given to setting up zone schools with a view to bringing the training facilities to more communities, and also to the training of instructors. For example, the Michigan Municipal League in 1935 co-operated with the state association of firemen and fire chiefs to make possible zone training schools for firemen in six different cities, which were attended by 680 firemen from 112 municipalities. The Michigan State Board for Vocational Education, assisted by several co-operating committees of the League, conducted conferences in the metropolitan areas of Detroit, Lansing, Kalamazoo, and Grand Rapids for training instructors in the art of teaching fire fighting and fire prevention. Out of these conferences evolved one of the best fire fighters' manuals yet written.

Losses. Nearly everyone looked for an increase in the nation's total fire loss during 1935, following two successive years of phenomenally low figures. But preliminary data indicate even lower losses, as can be seen in the table! Canada shows a marked improvement in 1934, which is the latest record available. No single factor can be given all the credit. One theory is that the depression has deflated values to such an extent that there is no incentive to burn property for profit. Other factors are low inventories, an increase in fire resistive construction, and greater fire department efficiency. Many fire departments are devoting increasing attention to fire prevention activities, salvage work, and the control of the incendiary fire problem.

A field for further attack upon the fire demon lies in the rural sections of the country. About 70 per cent of the nation's loss occurs in towns and country places having less than 20,000 people. The national per capita loss is approximately $2 compared to $1.59 for cities over 20,000 inhabitants. In recognition of this geographical distribution of losses, the National Fire Protection Association is placing great emphasis upon the perfection of volunteer companies.

Fire Losses in the United States and Canada, 1926-35

Year	United States (In millions of dollars)	Canada	Per Capita Loss in U. S. Cities over 20,000
1926	$562	$38	$3.35
1927	473	32	2.82
1928	465	36	2.70
1929	459	48	2.72
1930	502	46	3.01
1931	452	47	2.47
1932	401	42	2.22
1933	271	33	1.51
1934	263	25	1.59
1935	259*		

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* Subject to slight change.

Although published monetary loss figures are none too accurate, data on loss of life is even more unreliable. The best information on the number of people losing their lives in fires comes from the Census Bureau, as follows: 1929, 7,770; 1930, 8,421; 1931, 7,281; and 1932, 7,329. Specialists in the field place the average loss of life at about 10,000 annually.

PUBLIC WORKS

By Frank W. Herring

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"Public Works," to the general public, has become practically synonymous with unemployment relief during the past six years. Even public officials are finding it difficult to distinguish between the functions of relieving the distress due to unemployment and of providing the physical facilities so indispensable to community life. This coalescence of meaning has been the consequence—perhaps the inevitable consequence—of the efforts made to utilize the public works function to create employment in a time of industrial blight.

From a public activity justifying itself entirely in terms of the physical benefits provided and assuming its place as an integral part of the nation's economic life, public works has been "taking up the slack" in employment. In the choice between two types of administrative method for this newly combined function, one best adapted to the field of public welfare and one suited to the public works field, public welfare methods have been given the preponderant emphasis—for better or for worse. Public works activities in the aggregate have *not* been increased above the normal level. On the contrary, in 1935 they still fell short of the 1928 figure by nearly 30 per cent. Although the federal government has pumped large quantities of money into the public works field, its inflationary effect has been completely nullified by the virtual discontinuance of local public works building financed by the cities themselves. It is impossible to tell whether or not the decreased amount of activity, in consequence of the application of public welfare methods, has allowed the employment of as many men as were formerly engaged in the public works field itself. What is likely, however, is that there has been a transfer in employment; those made jobless by industry have been partially absorbed by the public works field, while those normally in the public works field either have found jobs in industry or have not yet reached such a stage of destitution as to be represented in the relief rolls' statistics.

When the year opened federal aid activities in the local public works field comprised two agencies—the Public Works Administration and the Emergency Relief Administration. The PWA was functioning partly as a pump-priming device designed to stimulate business recovery, while the public works activities undertaken by the ERA were frankly of a work-relief character. The new Congress passed, and the President approved, the Emergency Relief Act of 1935 in April, providing $4,000,000,000 for "relief and work relief." A number of categories of "works" were written into the act with an apparent allocation to each. However, the flexibility introduced by a clause authorizing the President to modify the amount allotted to any class of "works" by 20 per cent of the total "herein appropriated" robbed this apparent allocation of any significance, and to all intents and purposes the $4,000,000,000 was available for administrative distribution.

The goal set for the program thus established was to employ by December 15, 1935, on worthwhile and useful public works projects, three and a half million men drawn from the relief rolls. The federal administration announced that federal participation in direct relief was at an end and that thereafter the care of the unemployable indigent was to be the task of local communities.

The PWA was continued as an agency in the administration of the new program. It continued to have the function of aiding in the financing of local public works improvements, with power to make a grant of 45 per cent of the total cost of an improvement to the local government undertaking it. Because of the experience that had already been had with a year or more of PWA operations, the administration of that agency was decentralized and its procedures simplified. The financial, legal, and engineering examination of project problems which had theretofore been largely centralized in Washington were made the responsibility of state offices, and, in consequence, the progress of a project application from initiation to final approval was considerably accelerated.

A new agency set up to participate in the administration of the new program was the Works Progress Administration, or WPA. To this agency were assigned the functions of co-ordinating the employment-making activities of all other agencies taking part in the program and, in addition, to undertake in its own right certain public works projects of a minor nature. Projects undertaken by this new agency, however, were to be given a much higher degree of federal aid than those undertaken by the PWA, for the federal government was prepared to meet the costs of payrolls directly and to provide a large share of the materials necessary for the project. The distinction between projects eligible for PWA assistance and those appropriate for WPA prosecution was for some months a very shadowy one. By administrative order, $25,000 as the project cost was established as the critical figure. All projects costing less than this and all projects falling within certain type categories were eligible for the WPA.

As the program took form, the delays inherent in undertaking by contract methods the projects of greater magnitude characteristic of the PWA brought forth a greater and greater reliance upon the WPA for the attainment of the administrative goal. To that agency was allotted the larger proportion of the funds available for the program as a whole, and to it was assigned the largest responsibility for creating employment.

By the end of the year the employment goal had just about been attained. Although there were a great number of projects under way of relatively low value, the aggregate of WPA operations presented a considerable volume of highly valuable public improvements.

When the year closed, the President was able to report to Congress that of the $4,000,000,000 made available by the relief act, $1,672,394,306 had been disbursed. More than half of the amount, $894,047,582, however, had been expended by the Federal Emergency Relief Administration, for whose continued support the act had made provision. Of the remainder, $328,210,640 had been spent by the Civilian Conservation Corps; $256,653,410 by the WPA; $82,186,710 by the Department of Agriculture;

$34,161,329 by the War Department; $28,137,318 by the PWA; and $21,154,379 by the Resettlement Administration. When the amount disbursed during the year is analyzed in terms of the types of work undertaken, the amounts expended for each type are as follows:

Roads, streets and highways	$ 148,753,540.01
Public buildings	33,143,562.02
Housing projects	12,553,947.97
Public recreational facilities	108,135,612.94
Conservation work	298,983,868.90
Water and sewage systems, etc	24,717,187.59
Transportation facilities	29,694,720.36
Educational facilities	25,441,543.31
Grants to states for relief	884,595,443.19
Rural resettlement projects	12,334,362.30
Miscellaneous	35,818,213.19
Administrative expenses	58,222,304.40
Total	$1,672,394,306.18

The impact upon municipal administration of this change of the public works function from an independent, highly specialized activity to one having unemployment relief as its major object has important consequences. Among other things, it has already introduced complications into the field of municipal finance, complications which are especially pronounced in regard to special assessment work. It is becoming more and more apparent as public works operations are carried out as unemployment relief ventures that any early return to a system of special assessment financing for such localized improvements as streets and sewers will meet with many obstacles. A report of a survey of the unemployment relief projects undertaken by the Temporary Emergency Relief Administration of New York State points to the inequity of the improvement of some streets by relief labor at no cost to abutting property owners, while the owners of lots abutting neighboring streets are still being assessed for equivalent pavements installed a few years earlier. A warning is sounded that approval of special assessment improvement of streets in the near future is quite unlikely to be given.

Local "economy," meaning in this instance merely a reduction in the city's budgeted expenditures, has also been encouraged by the opportunities afforded for carrying out municipal operations at federal expense. The maintenance or replacement of deteriorated or worn out physical facilities has represented a municipal expenditure which quite naturally has been very unpopular with the city fathers while federal funds have been available when the work was beyond the financial capacity of the city. The habit of viewing such operations as the proper field for federal aid is a subversive influence in the field of good administration of local public works activities.

Beyond these consequences, which have already been apparent, however, are some of a more insidious nature. The shift in the method of selection of public works personnel—from one dependent upon competence to one based upon indigence—is not likely to improve the soundness of public works staffing methods. The shift in the basis of selection of public improvement projects—from one in which community value has a predominance to one based almost wholly on job-creating possibilities—is not conducive to rational programming of public improvements.

Despite the activities stimulated by federal aid programs, maintenance and replacement activities of local communities have not begun to keep pace with the rate at which community facilities have been deteriorating. Accumulated deficits of deferred maintenance and replacement would represent tremendous liabilities on the balance sheets of many communities. It is reported from a Michigan city, for example, that some of its badly neglected streets may soon have to be barricaded or placarded with signs reading, "Travel At Your Own Risk." The emergency psychology resulting from the period of financial distress characteristic of the last few years has not been abandoned with the end of the period that brought it into being. The avoidance of straight financial deficits on the city books has been largely successful through the assumption of a Spartan level of municipal living, but future generations of municipal administrators will undoubtedly be bedeviled by the consequences of lack of physical facilities.

The tax limitation laws in a number of states have been conducive to the development of this unwise economy. Cities in West Virginia and Ohio have for some while felt the effects of the legal limitations upon their revenue powers. During 1935 Michigan cities joined this ill-favored group, and the end is not yet in sight.

At least 16 more states were enabled, through legislation enacted during the year, to provide for the construction and financing of public works projects with the aid of grants and loans from federal agencies. In some instances this authorization extended to permission to exceed debt limits otherwise established.

Service charge financing of public services has been alluring to the citizens of many communities. State legislation during the year authorized many cities to place sewers, sewage disposal plants, water works, hospitals, airports, tunnels, bridges, docks, refuse collection and disposal systems, and other public works services upon a utility basis. The term "self-liquidating" (a euphemism for "supported by users"), inherited from the unhappy days of the Reconstruction Finance Corporation, apparently has considerable lure for legislative bodies. Some of the difficulties involved in the administration of such financial systems are just beginning to come to light, particularly in the field of sewer service charges.

Technical advances in the public works field continued to be a source of encouragement. In the field of street paving, many cities have had traffic surveys made during recent years as work relief projects. These surveys have made possible street design in accordance with actual traffic needs. The division of concrete pavements into 10-foot strips has gained considerable favor. In the field of equipment, the use of finishing machines equipped with vibrating mechanisms has become popular in original construction, and the use of the mud-jacks has been found to reduce materially the cost of maintenance. The use of a softer asphalt cement is being advocated by some paving chemists. Cold laid asphalt pavements have been extensively constructed, even in large cities where hot mix materials have been available. The use of vertical-fibre lug brick has increased materially, and the indications are that de-aired brick may prove to be a valuable paving unit in the future. The relaying and turning over of old brick pavements has been a favorite works relief project. The old bricks have usually been relaid flat, a practice yielding a gain in yardage covered.

There have been few radical departures in the field of sewage treatment. Most of the new plants being built have been characterized by more refinement, flexibility, and mechanization rather than by the adoption of newer practices. Chemical precipitation, however, has received considerable attention, and in some places where seasonal improvement of treatment is required in hot, dry weather or during the bathing season chemical methods of treatment have been adopted. A notable example is the new Coney Island plant of New York City. Disposal of sludge by incineration has attracted considerable interest, but actual installations to date have been limited to the plant at Dearborn and the experimental facilities at Chicago. Sludge incineration has been approved, however, for the new Calumet works of the Chicago Sanitary District, now under construction.

Hog feeding is still probably the most commonly used means of disposing of garbage, despite its inadequacy as a disposal method. This may be partly due to the continuing high prices of pork. The enthusiasm observed on the Pacific coast for the sanitary fill process of refuse disposal has not yet extended to the eastern part of the country. St. Louis reports rather complete satisfaction with grinding and discharge into the sewer system as a method of garbage disposal. This scheme has also been used in Indianapolis, during a shut-down of the reduction plant in that city, and in Baltimore as a means of lightening the summer peak load on the incinerator.

A number of refuse incinerators have been built with federal financial aid, and many more are in process of construction. Utilization of waste heat has intrigued the interest of many public works officials; at New York and Providence it is to be utilized for the generation of electric power, and at Rochester it will be used in the form of super-heated steam.

There has been little progress made in the field of refuse collection, largely because of the limited funds available for the replacement or development of equipment.

The advance in highway lighting through the use of gaseous vapor lighting units has held the center of the stage of progress in street lighting during the past year. The several demonstrations and permanent highway lighting installations of sodium vapor equipment made during the past two or three years have greatly stimulated the interest of state officials and the general public in the subject of highway lighting. As a result, a considerable number of heavily traveled sections and hazardous traffic points on highways have been permanently lighted by this type of light. Other installations are contemplated, some of which are of large magnitude. A notable example is the San Francisco-Oakland Bay bridge and its approaches.

With few exceptions, street cleaning departments have suffered during the past years from curtailed financial support. It has been necessary for those in charge of this activity to curtail their expenditures either by a reduction in personnel or in working hours or by continuing to use obsolete and worn out equipment. In general, data indicate that street cleaning budgets have been decreased in the vast majority of cities, in some instances as much as 50 per cent. Recently a small street sweeping machine with a cleaning swath 4½ feet wide has become available. Street dirt is picked up by a curved broom and lifted by an elevator into cans on the machine. Calcium chloride and sodium chloride continue to be used with cinders or coarse sand in the treatment of icy pavements. Mechanical spreading has been found more satisfactory than hand spreading.

One of the most interesting developments in the water works field is the finding of a special committee of the New England Water Works Association that the commonly accepted assumptions as to the capacities of unlined water pipe are probably too high. In water treatment practice, interest continues to be displayed in improving the physical qualities, such as taste, odor, and color, and in the control of the corrosive properties. Further, much more attention is being given to the mixing and coagulation preparatory to filtration.

MUNICIPAL UTILITIES

By John Bauer

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The year 1935 witnessed increasing interest in public utilities from various standpoints. These include efforts to obtain lower rates, responsibility assumed by municipalities for proper rates and services, legislation to bring about better conditions of regulation, a notable Supreme Court decision on valuation, activities by federal bodies, the new public utility holding company act, the attack upon the TVA, public ownership developments, and appropriations for municipal plants by PWA.

Rate Reductions and Municipal Responsibility. From many parts of the country there are reports of more or less substantial reductions in public utility rates, especially electric. Among notable instances are reductions obtained in Illinois, Ohio, Oregon, Louisiana, New Hampshire, and in New Jersey, where a reduction of $5,176,000 was ordered by the Commission after nearly two years of struggle on the part of consumers.

With increasing insistence by consumers, there has been a marked increase in direct efforts by municipal officials to bring about proper rate reductions. The impact of discontent falls first upon municipal officials, who are likely to respond in proportion to their feeling of public responsibility and to the pressure brought upon them. In various parts of the country, municipalities have made investigations, have appeared before commissions, or have acted through ordinance or otherwise to bring about adjustment in rates.

An instance especially noteworthy is that of Louisville, Kentucky, which is not only seeking rate reduction in other utilities but in November, 1935, enacted an ordinance to reduce local exchange telephone rates by 25 per cent. The right to fix rates by ordinance has been contested by the Southern Bell Telephone and Telegraph Company, which claims that whatever right the city may have had heretofore has been superseded by the enactment of the public service commission law, under which complete jurisdiction over telephone and other utility rates has been placed with the Public Service Commission. The city contends that its rights to fix telephone rates is based directly upon state constitutional provisions and cannot be abrogated. Under the Kentucky constitution, consolidation of telephone properties was forbidden prior to 1917 but since then has been permitted, subject to approval in each instance by the municipality concerned. In 1924 the city of Louisville consented to consolidation of two competitive properties but reserved the right to fix local exchange rates and to modify them from time to time in accordance with changing conditions, provided that the company would always be entitled to a fair return on its local properties. Rates were adjusted in 1926 and again in 1929, when the ordinary commercial rate was lifted 43 per cent above the 1924 level. After a careful survey of present property valuation and operating costs the city enacted the new rate ordinance. The fight regarding its legality is now before the state courts. The outcome will be important not only for Louisville and other Kentucky cities but for large cities throughout the country.

The significant point in the Louisville situation is that under the leadership of Mayor Neville Miller the city has assumed outright responsibility for reasonable rates and proper service. In the judgment of the writer, such responsibility in large cities is essential if public utility regulation is ever to be halfway satisfactory.

New Legislation. The struggle for rate adjustments to post-1929 conditions has brought out strikingly the inadequacy of the prevailing system of state rate control. The basic difficulty appears in valuation procedure as affected by judicial responsibility placed upon state commissions. These bodies are required not only to act legislatively in fixing rates but also to proceed judicially so as to protect private interests. The general standard has been that the companies are entitled to a "fair return" on the "fair value" of the properties used in the public service. Rate-making in any instance requires the establishment of fair value and involves dispute, drawn out hearings, and huge expense, and it has produced unsatisfactory results. To a large extent effective rate control has been blocked.

The need for thoroughgoing revision of the prevailing system of rate regulation has been pointed out repeatedly by students of public control. No fundamental changes have been made because of opposition by companies which do not want effective regulation. However, in several instances provisions have been enacted for the fixing of temporary rates and to limit the time that rate cases may take. Such changes have been made, for example, in Illinois, New York, and New Jersey. But for the most part this type of legislation has been futile because it has failed to reach the crux of what is needed—the establishment of a definite rate base and of accurate and systematic standards of rate administration. Without such thoroughgoing revision, temporary rate adjustments have inevitably struck constitutional and technical snags which have prevented effective action.

The effort to limit the duration of rate cases is illustrated by the 1935 New Jersey provision to restrict the total period of a rate inquiry to six months. While in form such limitation would seem to be in the public interest, under actual conditions of large modern utilities it precludes adequate preparation and defeats the public interest.

New Supreme Court Ruling. That rigid time limitations upon rate cases will not work satisfactorily from the public standpoint has been further accentuated by the decision of the Supreme Court of the United States in the Baltimore telephone case decided in June, 1935. To simplify procedure and expedite decision, the Maryland Commission took earlier valuations and construction costs and applied price index numbers to reach "present fair value." This method had also been used by the writer in the New Jersey case referred to above and in other instances, and it had been gaining favor before commissions as a convenient short-cut in special instances.

The Maryland Commission fixed a considerably lower valuation than that claimed by the telephone company and ordered a substantial rate reduction. The company contested the order as confiscatory and attacked particularly the Commission's method of valuation adjustment. The point whether present fair value may be reached by applying price index numbers to earlier valuations or actual costs or whether it must be based upon outright physical appraisal at the time of the rate inquiry was directly at issue and was decided against the Commission. The Supreme Court virtually held that physical appraisal, based upon establishment of unit prices at the time of the appraisal, is an essential part of rate procedure.

The effect of this decision is to impose upon the commissions an unwieldy procedure in readjusting rates. It practically precludes the use of short-cuts to expedite findings and decisions. At the same time it will force upon municipalities and consumer groups the necessity of thorough technical preparation in seeking desired rate adjustments. Here has been a major fault on the public side. To a large extent the consumer interest has been represented by declamation rather than by solid preparation of facts with respect to valuation, costs, and rate schedules. Hereafter it is clear that a municipality or consumer group must have its case prepared if it expects real consideration from the commission or courts. To this end, however, the limitation of six months or even a year for the complete duration of a rate case is manifestly an impossible condition if a large utility is involved.

Federal Activities. Federal activities also have been notable during the past year. These include investigations by commissions and investigational bodies, new regulatory legislation, TVA developments, the relation of PWA to municipal plant extension, and the new program of rural electrification.

The Federal Power Commission has published the principal results of its electric rate investigation. Its first report presented comparative electric bills for residential consumers in all American cities of 50,000 population and over. This furnishes comparative data and enables all interested persons to challenge the propriety of apparently excessive charges. It does not purport to show what rates are excessive, but it furnishes a starting point of inquiry. Like information has been provided for communities by states.

An important study soon to be published by the Federal Power Commission pertains to municipal electric plants. It will present the history, the financial results of operation, and an analysis of rate policies. The report, when published, should be studied by everyone interested in public ownership as a type of utility organization and control.

The federal project which received most discussion in 1935 was the TVA, particularly because of the attack upon its constitutionality on the ground that the government was acting beyond its constitutional powers. On February 17, 1936, at the last moment in the preparation of this survey, the Supreme Court handed down a decision in favor of the government. While the opinion of the Court delivered by Chief Justice Hughes was not as broad as would be desired by the friends of TVA, it furnishes not only an adequate basis for the continuance of the project but for similar activities in different parts of the country. The government was sustained particularly in its constitutional power over navigation and for war preparations, for which the Wilson Dam was originally constructed. The generation and transmission of electric energy was regarded as mere disposition of property legally held by the government.

The same grounds will probably furnish adequate support for other important developments, which may be tied in with navigation and other specific constitutional rights of the government and may then be extended rationally to include flood control, prevention of soil erosion, and other conservation of national resources, together with electric development and the advantages connected therewith.

Utility Holding Companies. The holding company act of 1935 was the most controversial federal control measure enacted by Congress. Its object is to place under strict national control all interstate public utility holding companies. It requires registration with the Securities and Exchange Commission, the elimination of tiers of holding companies beyond a holding company of a holding company, and territorial integration of each system. Its primary objective is to simplify greatly the corporate and financial structures and to eliminate disconnected operating units which have no advantage of economy under existing organization. It also places under federal control interstate activities, service, and rates.

Its enactment was as furiously opposed by the power and banking interests as it was emotionally supported by its sponsors. Exaggerations as to its "inevitable" effects dominated both sides. The opposition continued after the enactment. The large holding company systems have mostly refused to register and are attacking the constitutionality of the act. If it should be upheld by the Supreme Court (and that appears dubious in view of the recently expressed mental temper of the majority), there will then be the crucial test of effective administration. Unless this particular act should turn out decidedly different from most central legislation, it will probably not accomplish too much in promoting public interest and will not seriously disturb the private interests which are all a-jitter at the confiscatory prospects. As for this writer, he will watch the working of the act with sympathy but also with considerable skepticism.

PWA and Public Ownership. The restrictive burden upon advancing public interest is well illustrated by municipal public ownership spurred by federal money grants under PWA provisions. Here was a grand twofold public prospect as envisioned early in the summer of 1933: (1) rapid extension of municipal plants to dislodge arbitrary private monopoly; and (2) jobs for masses of unemployed in useful construction. But there were grave difficulties which have since materialized, including not only opposition by private interests but also administrative red-tape and incapacity in Washington, inadequate legal rights on the part of municipalities, technical problems of local operation and finance, and dubious powers of the federal government. Public ownership in action has made little progress. There were many projects promptly proposed, and there have been a considerable number of delayed PWA allotments but not much money spent in actual construction and few jobs for the unemployed.

From the standpoint of the municipalities, there has been first the prevalent inability to finance the projects within the usual debt limitations. To obviate this restriction, measures have been widely enacted by the states to permit the issuance of municipal bonds whose interest and principal would be payable out of plant revenues, following the proclaimed doctrine of "self-liquidating projects." But the inherent defect in such legislation has been the cold practical fact that the conceived activities mostly would not liquidate, partly because of Washington restrictions and the technical situation. As to the latter, the municipal undertakings were compelled in most instances to make their way against existing private utilities, and the prospective competition extensively beclouded the prospects of self-liquidation. In notable instances the municipal plans disregarded not only financial realities but positive requirements of law. The technical and financial planning tended to be ineffective in proportion to the zeal to make a political showing.

And, of course, there has been utility opposition—which should naturally have been expected and provided for both in Washington and in local planning. At any rate, when PWA allotments had been made on a moderate scale and when local action seemed imminent, injunctions against the federal grants stopped all business until the Supreme Court decides, or until the federal contracts with the utilities could be revised. The defect as found by the United States Circuit Court of Appeals, at St. Louis, Missouri, (August, 1935), was that Missouri cities in selling their bonds or otherwise financing the projects could not delegate their discretion in the hiring of labor, purchasing materials, or entering into construction contracts. This applies apparently to all Missouri undertakings but probably elsewhere also. The advance of public ownership through federal aid seems to be well blocked, at least for an indefinite period. And there is little hope left for substantial and prompt re-employment through such allotments of federal funds.

Rural Electrification Program. A new federal activity created in 1935 for the promotion of employment and the extension of electric facilities for national welfare was the creation of the Rural Electrification Administration under the directorship of Morris L. Cooke. This body received a special allotment of $100,000,000 for rural electrification advancement, subject to provisions of employment relief.

Insufficient time has elapsed to permit extensive development. The policy adopted has been to co-operate on as wide a scale as possible with private utilities, state bodies, and municipal plants to originate and organize projects on a self-liquidating basis. To this end, a conference with municipal plant managers was held in Kansas City in November. Active interest was shown by a group of about 200 persons actively concerned in municipal plant operation. The hope is to make the municipal plants throughout the country sources of rural line extensions. The possibilities seem alluring, but time is necessary for appropriate organization.

State Developments in 1935. Arkansas provided a definite method of undertaking municipal water works systems. Alabama authorized cities and counties to construct water works systems, to take over existing utilities, and to create housing authorities. West Virginia cities may acquire, construct, and operate self-liquidating public works. Georgia made delinquent water bills a charge against the contracting party and not a lien against property. California provided for the formation of districts within municipalities for the acquisition, construction, or extension of water works or water distribution systems, with the council as the governing body.

Illinois granted Chicago home rule in the regulation of local transportation companies and enabled two or more adjacent municipalities to acquire jointly and operate a single water works plant or a common source of water supply. Iowa authorized all cities to hold elections to determine whether city-owned light plants shall be managed by a board of trustees. Michigan allowed cities to finance water supply systems in self-liquidating projects. Missouri permitted the organization and incorporation of public water supply districts in counties of over 25,000, and cities without water systems of their own may be included. In Nebraska, second-class cities may require water patrons to furnish their own meters and cities may create boards of public works for the management of municipal utilities.

New Hampshire permitted cities to own and operate municipal power plants. New York permitted all cities, counties, and towns to issue bonds for the construction of revenue-producing undertakings, such as water systems, sewerage systems, bridges, airports, etc. It is likely, however, that such bonds are subject to the general municipal credit, as decided by the Court of Appeals in the New York City electric plant proposals. South Dakota authorized cities to issue bonds for water works, electric light and power plants, and telephone utilities. In Oklahoma, cities were authorized to extend water systems, power service, and gas plants beyond their corporate limits. South Dakota provided for power districts to operate electrical utilities, and cities or towns may aid in the creation of such districts; the state also set up a state electrical corporation with power to operate electric plants and transmission lines and to sell power to cities.

Tennessee counties, cities, and towns were authorized to construct or acquire and to operate electric generating and distributing systems and to enter into contracts with the federal government for the purchase of TVA power. In Texas, cities were permitted to extend water and sewer lines outside the city limits and to make charge for such service. Three Vermont towns and three villages were authorized to establish municipal light plants.

The San Francisco municipal railway is now earning its operating costs and debt service charges and is setting up a substantial surplus besides. Furthermore, the water department, during its last five years under municipal ownership, has accumulated a surplus of over $14,000,000, and for the first time in 25 years the water rate has been cut, the reduction being 10 per cent.

In Colorado there has been emphasis on the construction of sewage disposal plants; such projects are under way in Denver and Greeley and are either actively contemplated or in progress in Berthoud, Colorado Springs, Pueblo, and other cities.

In Louisiana, public utilities operating within city limits are to be regulated by the state public service commission rather than by the cities. Any South Carolina city or town may acquire and operate a water works system, and any county or any city over 10,000 may establish a farm marketing center. In Wisconsin the first municipal power district was created by referendum and was organized in Polk and Burnett counties.

The North Carolina legislature in 1935 repealed its previous requirement that cities must pay a sales tax of 6 per cent on total gross earnings derived from the sale of electric current by any city for resale or distribution within the boundaries of another city.

Illinois laid a 3 per cent gross receipts tax on publicly and privately owned water, electric, and telephone utilities, but the Illinois Supreme Court on December 20 held that municipal utilities do not have to pay this tax. In Oklahoma the state 1 per cent sales tax was extended to sales of gas and electricity by all municipal corporations. The state board of tax administration in Michigan has ruled that the sales tax act of 1933 applies to the gross revenues of municipally owned electric and gas utilities.

In the field of gas utilities at least two towns took some action. The first arrangement in Missouri for the distribution of natural gas through a municipally owned system was undertaken in Fulton. Austin, Minnesota, with a population of 12,276, acquired possession of the gas distribution system for a sum of $162,500. This city also owns its water works, electric light and power plant, and municipal heating system; all these utilities are free of any lien or obligation of any kind.

SCHOOLS AND EDUCATION

By J. B. Edmonson

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A review of recent school legislation indicates an increased attention on the part of the states to issues involving financial support. There is widespread concern about the amount that a state should contribute toward the support of the local units of the state school system. In Alabama an act was passed authorizing the establishment of a fund to be known as the minimum program fund that is to be used for the maintenance of a minimum term of at least seven months for all schools and to promote the equalization of educational opportunities. In Michigan the state distributive fund for schools was increased in order to relieve local units of some of the costs of public education. In reports from other states there appears much evidence of concern about the financial aspects of our education system. According to a statement from the United States Office of Education, it appears that "legislation has been enacted during the past fiscal year in approximately one-third of the states, which results in the states' assuming increased financial responsibility for education. South Carolina extended its six months' state-supported school system to seven months. West Virginia extended its eight months' state-supported system to nine months. The Wyoming legislature provided through the distribution of a school equalization fund the necessary financial assistance to enable all school districts to maintain a $1,000 minimum program. Other states that have taken similar action are: Arizona, Arkansas, Idaho, Kentucky, Michigan, Minnesota, Montana, New Mexico, Ohio, Oklahoma, Pennsylvania, South Dakota, Texas, and Washington."

Teachers' minimum salaries were established or restored by Indiana, New Jersey, Oregon, and Wisconsin. Tenure provisions were strengthened for certain areas in California, New York, and Oregon and retirement benefits increased or extended in California, Illinois, and Pennsylvania. Six states (Colorado, Illinois, Louisiana, New York, Pennsylvania, and South Dakota) initiated surveys of public education, emphasizing general problems, school revenue, state aid, employment of teachers, or higher education. Idaho, Indiana, Utah, and Wyoming ratified the federal child labor amendment.

The legislative enactments of Louisiana have attracted much attention because of the unusual situation in that state. In the field of education the legislature provided for a large measure of state control by giving complete power of dismissal and employment of school teachers to the state school budget committee, composed of the governor, state treasurer, and state superintendent of schools. This act applies to the entire state. All school budgets and all lists of employees must be approved by the state school budget committee before they can be put into effect. It is reported that this legislation has brought about a great deal of confusion in some of the local districts, particularly in New Orleans, where the law was not clear as to what school employees are affected. In order to be safe, the New Orleans schools submitted employment lists of teachers as well as of all their maintenance staff. It is also reported that the state school budget committee has failed to function, although the threat of firing teachers and of curtailing budgets has hung heavy over the heads of local school officials.

The state of Montana has taken steps to decrease the number of small school districts by making it possible for educational authorities to refuse state aid where the enrollment in a school is fewer than ten pupils. It is anticipated that a consolidation of a large number of districts with low enrollments will be brought about in the immediate future. The policy followed in Montana is the logical result of the increase in the state educational fund.

The school system of North Carolina is unique in that the state guarantees a school term of eight months and furnishes funds for this minimum term. Municipalities have the power to supplement this state support through a local tax. Under this arrangement the municipality may provide a longer school term and pay higher salaries to teachers. There are now 12 cities in North Carolina that levy a tax to supplement the financial support from the state.

For many years leaders in education have emphasized the belief that education is a state function rather than the function of local agencies of government. This theory of public school support is based on the assumption that the state has the right as well as the responsibility of maintaining schools free of charge. There was much evidence in 1935 of a tendency on the part of the states to exercise increased control of the local units of the state school systems. This is not surprising in view of the trend toward increased financial responsibility of the state for its educational program. It should be expected that increased state control will follow increased financial participation by the state. Among the states reporting this trend in matters of state control are Kentucky, North Dakota, Virginia, Washington, Michigan, and New Mexico. A report from Kentucky illustrates the trend. It reads:

> The year 1935 in the field of education was marked in this state by further elimination and consolidation of local school districts. At the present time we have 301 local school districts in Kentucky, which represents a reduction of approximately 75 small districts during the present year. This may be attributed to the operation of the new state school code, which was adopted by the 1934 General Assembly and which became effective June 13, 1934. There is a definite tendency in the state toward a more centralized control of public education by the state board of education. This control is evidenced by the requirement for all budgets and salary schedules for local boards of education to be examined and approved or disapproved by the state board of education, the requirement that plans and specifications for new schoolhouse construction be submitted and approved by the state board of education before construction may be begun, and extensive authority given to the state board of education in requiring the merger of small districts when it can be shown that a more efficient school program will result due to such mergers.

The increased participation on the part of the state in school support is emphasizing the fact that many local school districts are too small to support a satisfactory program of education and that the state administrative provisions for education in some states are antiquated and ineffective. The widespread interest in the size and organization of local school units has found expression in a new project of the United States Office of Education designed to aid states in the planning for more efficient school district organization. A recent announcement states that the federal government has made available $844,000 to be expended in efforts to develop a more effective organization within ten states. In several states the problem of reorganizing the state administrative set-up for education has already received a marked degree of attention. Among the states where this issue is of paramount importance are Illinois, Kentucky, and Michigan. The proposals for changes involve the selection of a state board of education, to whom would be assigned the general responsibility for making the needed regulations for the administration of the state school system, including the selection of a state superintendent of public instruction.

On the issue of reorganization of educational administration, the advisory committee of the Illinois State Educational Committee has recently made some pronouncements that express the desires of many experts on state administration of schools. Two of these are as follows:

> (1) The establishment of an unsalaried, nonpolitical state board of education (whose executive officer would be the superintendent of public instruction) to advise and inform the people, the General Assembly and the governor as to conditions, needs, policies and procedures. Illinois is today one of five remaining states without such a board.
>
> (2) The establishment of an unsalaried, nonpolitical county board of education, whose executive officer would be the county superintendent of schools, later to be known as the county commissioner of schools.[1]

During the past year there has been a growing interest in adult civic education. The forum has been proposed as one of the most effective ways of carrying on such a program, and the United States Office of Education is now planning to establish demonstration forums in various parts of the country in order to test plans for civic education. It is believed that these demonstration centers will stimulate widespread interest in the proposals for a more effective plan of adult civic education.

There are a considerable number of national commissions and committees that are now at work on the various aspects of our problems of public education. The existence of such committees indicates a feeling that there is a demand for new policies, new programs, and new methods to meet the changed conditions created by recent social and economic trends. Two of these national commissions that may have a widespread influence on educational policies were created during the year 1935. The first of these is a commission of the American Council on Education and has for its purpose the discovery of the needs of youth, together with the responsibility of making recommendations regarding the best educational program for youth. This commission has a liberal grant of money for its undertakings, and its findings are likely to be of real significance.

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[1] *School and Society,* January 18, 1936, p. 87.

A second commission, created by the National Education Association, "The Educational Policies Commission," is intended (1) to stimulate thoughtful, realistic, long-term planning within the teaching profession on the highest possible level, looking toward continued adaptation of education to social needs; (2) to appraise existing conditions in education critically so that desirable changes may be brought about in the purposes, procedures, and organization; and (3) to make the best practices and procedures in education known throughout the country and to encourage their use everywhere. This commission should provide for the development and execution of a long-term program for the National Education Association, and its program should bring a new type of thinking and higher statesmanship into the process of adapting educational institutions to the ever-changing needs of our dynamic democracy. The Educational Policies Commission should provide for the continuous self-appraisal by the teaching profession of the American system of education and should develop a constructive program whereby the changes which should be brought about in the purposes, organization, and procedures of our educational institutions may be speedily accomplished.

PUBLIC LIBRARIES

By Julia Wright Merrill

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The library picture is distinctly brighter at the end of 1935. An encouraging number of libraries have more to spend for books and services, although still much less than in peak years. In two states, Illinois and Ohio, books are being purchased from the state grants of $600,000 and $100,000, respectively, for local libraries for the biennium 1935-37. On the other hand, many book collections are so sadly depleted that small increases make little impression on the need. In far too many libraries, general tax limitations or reduced tax collections are causing additional cuts for 1935-36, as in Grand Rapids. Annual state grants to supplement local appropriations or to provide a foundation or minimum service are proposed by many of the state library planning committees as the hope for existing libraries as well as to provide state-wide service.

Annual reports are just coming in to American Library Association headquarters, so statistics are very incomplete. Of 28 libraries in cities of over 100,000 population for which reports are filed as this summary is completed, 22 report increases for 1935 as compared with 1934, varying from .2 per cent to 21.5 per cent, and only six report decreases, which range from .4 per cent to 7.1 per cent.

Planning was a feature of the year. Forty-five states concerned themselves with developing long-time programs. Some 25 "plans," or "objectives" or "first reports," have been accepted by state library associations, while in other states several years' work is laid out. In general, completed plans emphasize state aid and state responsibility for complete service, large units of library administration, co-ordination of resources in the interest of research and adult education, and improvement of personnel through state certification.

Considerable factual material was assembled by state planning committees. The A.L.A. made the first recount of people with and without public library service and of public library statistics by state and nation since 1926 (A.L.A. *Bulletin* 29:249-55, May, 1935, reprinted as "Contrasts in Library Service"). Significant studies were made at the Graduate Library School of the University of Chicago, in several instances in co-operation with Public Administration Service, as follows:

1. *The Government of the American Public Library.* By C. B. Joeckel. University of Chicago Press, 1935.
2. *County Libraries in the South.* A study of the Rosenwald county library demonstration. By L. R. Wilson and E. A. Wight. University of Chicago Press, 1935.
3. Articles analyzing the survey of libraries in the Chicago metropolitan area. By Leon Carnovsky. *Library Quarterly* 5:261-88, July, 1935, and 6:34-73, January, 1936.
4. *The Relation of the Library to Government.* By Arnold Miles. About completed.

A survey of the many libraries in Washington, D. C., was made for the American Council on Education and of the libraries in Westchester County, New York, in connection with a general survey of the county government. These are not yet published. The A.L.A. co-operated with the library board and municipal authorities of New Orleans by nominating surveyors, who made a thorough study of the library. The main recommendations were published in the local papers. The evident need in this connection of an "official A.L.A. survey" led to action by the executive board of the A.L.A. in December, 1935, authorizing the president and secretary to co-operate in making official surveys under the following conditions:

1. The invitation or request must come from an official body, such as the governor, state department, state legislature, mayor, city council, or library board.
2. If the survey is to be in a special field which is definitely within the scope of an A.L.A. committee or board, the chairman of such committee or board shall serve with the president and secretary, thus forming a committee of three which will make decisions as to whether the survey shall be made, how, and by whom.

3. All costs of the survey must be met out of funds provided by or for the state, city, county, or institution to be surveyed, not out of the A.L.A budget.

4. The president and secretary (with the chairman of a committee or board when appropriate) must have authority to select or approve the person or persons making the survey.

5. The agency requesting the survey must give assurance that the findings of the surveyors will be made public without deletion of any recommendations or criticisms, unless it is agreed in advance that the survey is not to be made public.

In the field of legislation the most important item (along with the state aid already mentioned) was the complete new library code for the state of Washington, drafted by the state planning committee to replace patchwork laws and enacted into law. It makes possible the development of public libraries in municipal, school district, county, or regional units and organized co-operation of public and school libraries, and it also provides for certification of librarians. Its preamble reads:

> It is hereby declared to be the policy of the state, as a part of its provision for public education, to promote the establishment and development of public library service throughout its various subdivisions.

Other large unit laws were passed in California, authorizing district libraries, including territory in one or more counties (to meet a particular local situation); in Georgia, permitting county libraries and contracts between two or more counties; in South Carolina, strengthening the recent regional law; and in Nebraska, a county library act superseding one passed some years ago. In Idaho, however, a regional library bill failed to carry. State library commissions were re-established in Arkansas, after a library division in the state department of education had been given up, and in Nebraska, where the last legislature had transferred the functions to the state university library. The powers of the South Carolina State Library Board were strengthened, particularly in regard to regional libraries. Efforts to establish a state library agency in Alabama again failed.

Local library levies were safeguarded in Oklahoma by an amendment setting a minimum levy of one-half mill (leaving the maximum at two mills). In Pennsylvania the right of a school district to co-operate in establishing or maintaining a public library instead of setting up a separate school library was made clear. The Ohio library bond issue law was amended to make participation in federal aid possible.

Wide use was made of relief workers, both under FERA and WPA, for mending, binding, and clerical work; for cataloging, indexing, and other records; and for adult education activities and new community contacts and services, such as those furnished to hospitals. Unusually large WPA grants included $1,871,192 to the New York Public Library for building, repair, and improvement, with an additional white collar allotment of

$684, 969, and over $1,000,000 to the Boston Public Library. Hundreds of buildings were repaired, cleaned, painted, and enlarged. At least 48 building grants were made by PWA, of which 27 were made in 1935. Book service to new areas was opened up throughout Mississippi, in mountain counties of Kentucky (by horseback and saddlebag), in sixteen counties of Michigan, in small towns of Arkansas in co-operation with the American Legion Auxiliary, and in individual counties in other states. Lack of adequate book supply was an obvious handicap in this service. Many local and state libraries gave some book service to CCC and transient camps and Resettlement communities.

The need of a federal library agency to co-ordinate such effort, to make studies, and to collect statistics became more and more evident. At the request of the American Library Association, the Commissioner of Education of the United States included in his tentative budget for 1936-37 an item for a library division. Its fate is not yet known.

Fewer librarians were unemployed in 1935 than in any year since 1931. A slight increase in salaries and at least a move toward the restoration of salary cuts made during the earlier years of the depression seem fairly general. Twenty states had committees working on plans for state certification laws. Annuity and pension plans received considerable emphasis—a notable gift of $250,000 for that purpose was received by the Portland (Oregon) Library Association.

Non-fiction reading definitely increased during the year, with emphasis on useful arts, biography and travel, consumers' services, labor and governmental problems, neutrality, disarmament, and foreign affairs. Fiction reading decreased noticeably, as well as children's reading, so that total figures were less than in the peak year, although still large as compared with pre-depression figures. Whether this falling off is due to less enforced leisure of recent years, to depleted book collections, or to other causes is a matter of discussion among librarians.

Celebrations of the centennials of the birth of Andrew Carnegie, friend of libraries, and of the founding of the first free children's library in West Cambridge, now Arlington, Massachusetts, emphasized the spread and development of library service.

JUDICIAL ADMINISTRATION

By Herbert Harley

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More strongly than ever before the past year illustrates the fact that the administration of justice in state and nation is in a transitional stage. There are in various states significant trends hardly less important than significant advances. Judicial administration is a field vast in extent and complexity. More than ever it is apparent that substantial progress depends upon an awakening of the legal profession and that the legal profession is really waking up. It has to acquire powers as well as a sense of responsibility, and it has to create collective organization adequate to its programs.

Local Courts. Striking instances of progress in local courts in 1935 are noted in Los Angeles and Boston. In the western metropolis the Superior Court, having fifty judges under the direction of its chief justice, adopted the Cleveland plan of assignment, which permits of keeping judges supplied with cases certain to be tried and enables lawyers to assemble witnesses on short notice. The telephone becomes an adjunct of judicial administration. In Los Angeles the effect was almost miraculous. Delay has been entirely routed, and lawyers are made to realize that promptness is a substantial benefit to them as well as their clients.

In Boston the Cleveland assignment plan was put into effect last September, together with the Detroit plan for settling pleadings and issues finally in advance of trial, so that trials may be more expeditious and judges may work steadily. The system has worked excellently. The pooling of jurors in these courts and in New York has afforded as great a saving as in Chicago, where it was instituted many years ago.

In Cleveland the past year saw a forward step by an increase of the municipal court's civil jurisdiction to $5,000 so that this court may take over a share of the cases heretofore restricted to the common pleas court. Both of these courts have administrative judges who supervise their work.

In Michigan last year there was the gravest danger that two of the best courts in the country, one civil and one criminal, would be ruined by the election. There were over 200 candidates in the campaign for nomination, almost every one untrained and unsuited. A host of civic organizations rallied to save the courts with their excellent organization and responsible personnel, but the effort would have failed but for the return of many voters to the Republican party. There is good prospect that the Michigan constitution will be amended to provide a better mode of selection before the next judicial election comes in 1941.

In California the amendments of 1934, providing for reform in judicial selection and in criminal procedure, were supplemented last year by an enabling act which permits the people to vote for adoption of the new plan in each county. Meanwhile all appellate court judges hold office subject to periodic submission of their names to the electorate without competition, their successors to be appointed by the governor, subject to a non-partisan confirmation by three officials. Another amendment made the attorney-general responsible for the work of prosecution throughout the state, and others permitted pleas of guilty before the committing magistrate and gave the trial judges power to advise jurors as to the facts as well as the law. These are long steps forward.

After several years of agitation and the work of a strong legislative commission, New York is engaged in improving judicature along all lines. The commission continues its work, and its two new agencies, the Judicial Council and the Law Revision Commission, both permanent bodies, are excellently manned and very active. The legislature appears to be far more willing to act on this expert advice than ever before. Last fall the people approved an amendment to the constitution which permits the legislature to provide for verdicts in civil cases by five-sixths of a jury. This will assist but not nearly so much as the right of respondents charged with crime to waive jury trial, which prevails in about twelve states for all but capital cases.

In a number of states in every legislative year there are petty reforms in the field of inferior local courts: salaries are provided for judges in lieu of fees; jury trial is restricted; judges must be lawyers; and so forth. These changes are not to be condemned, but they deserve criticism because they indicate a lack of understanding of the need for thoroughly competent judges, free from political influence and properly supervised, for the "inferior" courts. There is no present economy in maintaining hundreds of petty tribunals; they have not generally commanded respect for more than a generation. They are relics of pioneer times. In the cities and in the villages there should be no judges who are not of the best and no judges not parts of an integrated and unified state judiciary. Virginia leads in doing away with unsupervised justice courts. Lawyers have no great stake in these courts and commonly are not interested in reform. Legislators and the public appear to have no proper program for reform. Hence the greater is the need for plans like that now ready for legislative consideration in Washington.

Trend in States. The changes in local courts, however, are somewhat trifling compared to other developments. The exercise of the rule-making power by the courts is a matter more important than all other steps in reform save that of organizing the courts of a state for unified administrative direction. In a few instances rule-making authority was expressly conferred in the constitutions, but, as in Michigan, its use was so neglected that the legislature entered the field and laid down many hundreds of mandatory rules. In a number of states, in accordance with a better understanding, statutes have purported to confer rule-making power. In some cases this power has been used sufficiently to improve procedure and in others too timidly.

Meanwhile the principle is gaining ground that a constitution which establishes a judiciary impliedly clothes its judicial agents with all needed power to serve judicial needs; in other words, the judiciary possesses full authority to make and amend procedural rules and is not bound by legislative incursions in this field. This entirely logical principle, necessary to the fixing of responsibility, is coming into acceptance.

In Oklahoma during the past year the supreme court has, of its own implied or inherent power, drafted the services of district judges and many lawyers to assist it in clearing up a calendar of about 2,000 cases. All other means, and particularly the use of commissioners under various acts of legislature, had failed. This method involved no cost, and it was so successful in 1935 that before the end of the present year it will have fully succeeded. Aside from a bold use of residual judicial power, it is significant in employing voluntary aid for the highest court. Under appropriate rules, it is always possible to draft as many judges as are needed to administer justice promptly, for every lawyer is potentially a judge. Of course they must be carefully selected, and their decisions must be approved by the supreme court. More significant is the logical trend of this assumption of judicial responsibility. It is likely to mean before long that the Oklahoma Supreme Court must revise rules of trial procedure, treating existing statutes as merely directory and subject to a superior judicial authority.

A similar trend in Missouri points to the same conclusion. There the Supreme Court formally asserted its power to regulate the bar, especially as to admission and discipline. On behalf of discipline it created an administrative committee in each of 38 judicial circuits and also a state manager. The committees are directed to investigate all complaints concerning improper conduct, including unlawful practice by laymen and lay agencies. If there is to be no unauthorized practice by laymen, there must be none by lawyers. One principle applies to all. To meet the expense of this regulation and to provide revenue for the Supreme Court's advisory council of judges and lawyers, every practitioner is required to pay annually the fee of three dollars.

An important consequence of this work is the prohibition of fee-splitting, which has been the foundation of co-operation between collection agencies and lawyers. Lawyers cannot perform work which is solicited for them by lay agents, nor can they divide fees. Nor may lawyers permit their names to appear in law lists which are other than legal directories, for that is a form of advertising and solicitation. These rulings are, in a sense, revolutionary and appear certain to project the principle of judicial responsibility to the conclusion that the judiciary has all the power necessary to control practitioners and to lay down all rules for trial and appellate procedure.

The year is significant also in that the power conferred by Congress on the United States Supreme Court to make rules of procedure for the District Courts resulted in the creation of a strong advisory committee of the bar which is commissioned to draft a code of rules which will embody the best practices and accomplish for a sadly involved procedure economy, simplicity, and certainty. This is a historical step because the rules to be adopted will have a strong persuasive force in all states.

The Bar and the Courts. The year 1935 is outstanding because of the definite approach of the American Bar Association to its problem of abandoning its aloof position, of abandoning its sham democratic controls and its actual oligarchic government. Its members will vote next August on amendments intended to give to state and local associations a large share in selecting members of a governing house of delegates, so that all organizations of the profession may participate in planning in the central body, while reserving all needed home rule authority.

The principle, long submerged in this country, that the bar must govern itself, subject to judicial supervision, steadily gains ground. In seventeen states there are now inclusive state bars, with representative government, in which every practitioner is required by law to contribute his share toward operative costs. In fifteen states the bar is organized by statutes, supplemented more or less by supreme court rules. In two states the acts do little more than direct the court to provide bar organization by rules of court. There is substantial authority for the theory that the courts may of their own accord formulate bar organizations. Unless the lawyers of Missouri find means for successful self-regulation, the supreme court is likely to intervene.

The ultimate triumph of bar integration in all states is foreshadowed. In twelve or more states the voluntary associations fought for integration acts in the 1935 legislatures, and an association so committed never turns back.

Corollary to this organization of the profession is the slower and more difficult movement for unification of the courts of a state with adequate administrative direction. Our judiciary is the only part of government which has ignored the need for keeping records, for creating responsible controls. In almost every state we have various courts not co-ordinated and without central administrative direction. That lack, together with the defective education of lawyers, largely accounts for all the faults justly ascribed to the administration of justice.

The bar is not opposed to judicial integration, nor is the bench, but there is involved constitutional amendment, and this difficulty tends to stifle effort. It is hard to induce the voters to amend a constitution as to technical matters, however great the evils as seen by experts. However, the Oregon legislature will receive from a special commission a succinct plan for judicial integration which extends to the smallest jurisdiction. The failure of the proposed revised constitution in North Carolina precluded a very promising route by evolution. This is a field wherein political scientists and all civic-minded persons should co-operate.

Higher standards for admission to practice law are steadily gaining adherence in the states, both through legislation and through rules of court. In North Carolina last year the high standards were adopted by the integrated state bar, empowered so to do by statute. There are about eighty approved law schools and nearly one hundred below the American Law School Association standards. Some of the law schools are no better than rackets. The National Conference of Bar Examiners looks to better types of examination to discourage applicants for admission who rely on quiz courses and memory. Each year sees an increase in the proportion of licensees who prepare in approved schools. Easy admission for migratory practitioners is now uncommon. It will soon be impossible for a lawyer disgraced in one state to gain admission in any other.

The foregoing are the larger elements involved in judicial reform. Some progress is being made every year in developing bar self-consciousness. The bar has the power to negative virtually all reform proposals. While it is thus a determining factor, there yet remains need for citizen support of worthy bar programs, and they are now numerous. In a number of places newspaper editors realize this and render great service. The enemy of progress is not only the minority of unworthy lawyers but the larger number of those who are yet indifferent. Representative government for the bar, as against clique-controlled associations, greatly reduces the proportion of indifferent members. It also contributes to the profession a solidarity and means for responsive action which brings the entire profession to the judgment of enlightened public opinion. As Pascal said: "Justice and power must be brought together, so that whatever is just may be powerful, and whatever is powerful may be just."

COUNTY GOVERNMENT

By Paul W. Wager

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Despite a few setbacks, 1935 registered substantial progress in the field of county government and admininstration. The greatest gains were made in New York, where, after 20 years of agitation, the dam of tradition and reaction was finally broken and the current cleared for the modernization of county government in that state. The 1935 session of the legislature in its closing hours passed an act which provides two optional forms of county government within constitutional limitations. These are Plan A, or the County President form, and Plan B, or the County-Manager form. Plan A provides for an elective county president with a four-year term, veto power, supervision over the general departments, appointment power, and most of the characteristics associated with a strong mayor. Under Plan B the board of supervisors appoints a county manager on the basis of merit and without regard to residence, with the usual administrative powers of a city manager. The county manager, however, has a definite four-year term and may not be removed except for malfeasance.

Under either plan the board of supervisors is made the policy determining agency, and its members are forbidden to interfere with administration or even to request specific appointments or removals. All elective officers without constitutional status become appointive, and three functional departments are to be established under directors of finance, public works, and public welfare, respectively. The director of finance is to have charge of the former functions of the county treasurer, the auditor, and the purchasing agent, and he must supervise assessments by the town assessor. Moreover the chief executive must prepare a budget under a fairly standard budget procedure.

Either form may be adopted by a simple majority of the voters of any county outside New York City. Submission of either plan may be accomplished either by a majority vote of the board of supervisors or through a petition signed by 10 per cent of the voters.

The act just described was supplemented by the second passage by the legislature, and then ratification by the voters in November, of a constitutional amendment permitting county home rule. Under the terms of the amendment the legislature is required to provide alternative forms of government for counties outside New York City. Such forms may rearrange the governments of the counties and towns into almost any desired pattern. Any elective office may be abolished, and broad powers of local legislation may be granted to the county board. Functions now distributed among the county and the towns, cities, and villages may be transferred among each other or to the state. However, any change not hitherto constitutional can become effective in a county only when ratified by a majority of the votes cast thereon in the county as a whole, in every city containing 25 per cent or more of the population, and in the remaining part of the area.

The amendment also clears the way for the reform of county government within New York City by giving the city power, through local law, to abolish any county office within its limits except that of judge, county clerk, or district attorney and to reassign functions of county offices, with certain exceptions, to other county offices, to city offices, or to the courts. The clerks in the five counties of the city are made appointive, subject to removal, by the appellate divisions of the supreme court.

Before the end of the year Monroe County, containing the city of Rochester, had taken advantage of the law enacted in the spring and had submitted and adopted the manager plan of government. The new charter went into effect January 1, 1936. As a result of the adoption of the constitutional amendment Nassau and Westchester counties have undertaken again to modernize their governmental structures, and Erie County, containing Buffalo, is taking steps to consolidate city and county under a home rule charter.

Ohio, the banner state in achievement in 1934, failed to continue its rapid progress. Only two of the ten measures embodying the recommendations of the Ohio Commission on County Government were enacted into law. Both were of principal concern to the large urban counties. One authorizes the transfer of any local governmental activity to the county by voluntary agreement between the subdivision and the county. The other permits health administration, non-institutional poor relief, and parks to be administered on a county-wide basis. Those recommendations designed to meet the needs of rural and medium-sized counties were all rejected.

Three of the four county charters submitted to Ohio voters at the November election proposed the adoption of the county-manager plan, but all four were defeated. This represented a sharp reversal of the vote of a year earlier, when large majorities in favor of the election of charter commissions were recorded in all four cases. The Cuyahoga County charter received a majority in the city of Cleveland and the county as a whole, but the state supreme court early in 1936 declared it invalid as it did not receive the required majority in the county outside Cleveland and in a majority of the municipalities in the county, and because it provided for the transfer of certain municipal functions to the county. This charter provided for a sweeping reorganization of county government. Not only did it provide for the county-manager plan, but it would have applied proportional representation to the election of the county governing body and would have removed all administrative offices from the ballot.

The proponents of better county government in Michigan, undaunted by the defeat of a county home rule amendment by the voters in 1934, succeeded in persuading the legislature to authorize a resubmission in 1936. The amendment would authorize the legislature to provide by general law for the incorporation of counties, as well as permit any county to frame, adopt, and amend a charter for its government.

In California, three counties—San Luis Obispo, Butte, and Kern—considered and rejected home rule charters. The charter proposed for Kern County incorporated in the fullest measure the county manager principles.

County Consolidation. Little headway was made in the direction of county consolidation. The only states which enacted enabling legislation were Wisconsin and Oregon. The Wisconsin statute provides that any two or more adjoining counties may consolidate by a majority vote of the electors of the counties involved. The question may be submitted by action of county boards or on petition of 20 per cent of the voters. The Oregon law also facilitates the voluntary consolidation of adjoining counties. Strong demands for enabling legislation in Montana failed to inspire any positive legislative action. A proposed merger of Jacksonville and Duval County, Florida, authorized by a 1934 constitutional amendment, was voted down in a referendum. An investigating committee reported that efforts to consolidate the numerous political units of Allegheny County, Pennsylvania, would be futile until the state constitution was amended. The way was made easier to effect the consolidation of townships in Indiana by providing that the enlarged unit may constitute a special taxing district for the retirement of existing indebtedness.

Better Accounting. Several states took steps in the direction of better accounting and auditing of county funds. Alabama passed an act requiring uniform county accounting, the state comptroller to prepare the forms and install the system. County boards in Idaho are required under a new act to follow uniform specifications for audits prescribed by the state bureau of public accounts. Standard accounting systems were adopted by all the counties of New Hampshire. The credit of Kentucky counties was greatly improved as the result of the installation of a uniform county budget system and closer state supervision of county finances. The constitutionality of the Missouri budget law was upheld by the court.

Transfer of Functions. The transfer of functions from the county to the state continued. Delaware transferred all remaining roads to the state highway system. Kentucky placed all secondary roads under state administration. In Missouri two-thirds of the expense of maintaining indigent insane patients was transferred from the counties and cities to the state. In New Jersey three-fourths of the cost of the support of dependent children was assumed by the state. This state also provided for the establishment of county clinics to study the mental and physical condition of dependents to be sentenced for crimes, without expense to the county. Numerous states took steps to qualify for participation in the benefits of the federal social security act. The effect of the act will be to transfer much of the burden of supporting dependent classes from the local units to the states and the Federal government. Old age assistance will undoubtedly reduce the population of the homes for the indigent and facilitate the substitution of fewer and larger institutions.

County Planning Boards. Perhaps the most significant development in the field of county government in 1935 was the progress made in planning and controlling land use. A law enacted in Indiana authorizes any county to establish a county planning commission, which is directed to make and adopt a master plan for the physical and economic development of the county. The county board is empowered to adopt ordinances, including zoning ordinances, for carrying out the master plan. At least three counties have already created such planning boards. New Jersey counties were also authorized to set up planning commissions, or regional planning boards may be created by counties and cities acting cooperatively. An Illinois law provides for county zoning for the purpose of promoting the public health, safety, comfort, and general welfare. In Wisconsin, where county boards were first given the power to zone rural land use, the number of counties with zoning ordinances increased from one to fifteen. In Kansas several special acts were passed permitting various counties to provide park boards and authorizing the acquisition of land by counties for park purposes. Oregon county boards were authorized to exchange real property owned by the county for real property of like value owned by individuals, partnerships, or corporations.

This development is significant because planning boards and master plans offer hope of restoring vigor and purpose to county government. In exchange for the loss of traditional functions, such as the construction and maintenance of roads, the custody and support of dependent and delinquent classes, and the maintenance of law and order—functions which have ceased to be local in character and have been transferred in large part to the state—there is provided an opportunity to apply the genius of local government to the conservation of natural and human resources and to the attainment of esthetic and cultural objectives.

COUNCIL-MANAGER GOVERNMENT

By Lyman S. Moore

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Thirteen cities and one county voted to adopt the council-manager plan in 1935, and two cities adopted the plan by ordinance. Monroe County, New York (423,881), became the first county in that state to take advantage of the new optional county-manager law and is the largest county in the United States operating under this form of government. The thirteen cities which adopted the plan by referendum were Trenton, New Jersey (123,356); Saginaw, Michigan (80,715); Wheeling, West Virginia (61,659); West Hartford, Connecticut (24,941); Huron, South Dakota (10,946); Eastport, Maine (3,466); Norton, Virginia (3,077); Oakland, Maine (2,664); Ashland, Maine (2,198); Grayling, Michigan (1,973); North Troy, Vermont (1,898); Rockford, Michigan (1,613); and Troy, Vermont (1,045). The two cities which adopted the plan by ordinance were Pittsburg, California (9,610) and Orange, Virginia (1,381).

Troy and North Troy have adopted the interesting experiment of employing the same manager. The manager's salary is prorated between the two places on the basis of municipal expenditures in each. Only two other municipalities, Edgeworth and Osborne, Pennsylvania, follow this procedure. This is a feasible method for two small cities to share the expense and secure the advantages of council-manager government where the salary of an experienced manager cannot be handled by either separately.

Fourteen cities and five counties defeated proposals to adopt the plan. Plans for county reorganization in Ohio under the new county home-rule amendment to the constitution met a temporary setback when three county-manager charters were defeated at the polls: Hamilton County (589,356), Lucas County (347,709), and Cuyahoga County (1,201,455). The Cuyahoga charter secured a majority of votes in the county as a whole and in the city of Cleveland, but because of the sweeping change of powers proposed in the charter the county prosecutor held that it must also gain a majority in the county outside Cleveland and in a majority of the municipalities in the county. These latter two majorities were lacking. The other two counties which defeated proposed manager charters were Kern County (82,570) and Butte County (34,093) California.

Syracuse, New York (209,326), was the only city over 100,000 population to turn down a manager charter. The other cities which refused to accept manager charters were Ogden, Utah (40,272); Raleigh, North

Carolina (37,379); Braintree, Massachusetts (15,712); Saratoga Springs, New York (13,169); Lincoln Park, Michigan (12,336); Beacon, New York (11,933); Marshfield, Wisconsin (8,778); Wellsville, Ohio (7,956); Miamisburg, Ohio (5,518); De Soto, Missouri (5,069); Robbinsdale, Minnesota (4,427); Deer Lodge, Montana (3,510); and Richmond, Maine, (1,964).

Cities Voting on Abandonment of Plan. All four cities which held referenda in 1935 on abandoning the plan voted to retain it. Toledo, Ohio (290,718), which adopted the plan in 1934, held an election before the plan had even gone into effect and continued to uphold the new charter by a vote of 27,478 to 18,488. Kenosha, Wisconsin (50,262), held its sixth referendum on a proposal to abandon the charter adopted in 1921 and voted to retain 9,123 to 7,005. Ashtabula, Ohio (23,301), voted for a fifth time on a similar proposal and upheld the charter by a vote of 3,366 to 2,864. Bedford, Ohio (6,814), also voted to continue operation under the manager plan.

Proposals to abandon council-manager government were voted on by 12 cities in 1934, 15 in 1933, 14 in 1932, and 13 in 1931. Two cities abandoned the plan in 1934, two in 1933, two in 1932, and two in 1931.

Only 21 cities have abandoned the plan by vote of the people in the last 26 years: Fort Myers, St. Cloud, and Tampa, Florida; Fall River, Orange, and Waltham, Massachusetts; Brattleboro, Ludlow, St. Albans, and Windsor (village), Vermont; Akron, Cleveland, and Lima, Ohio; Collinsville, Lawton, and Sulphur, Oklahoma; Hot Springs, Arkansas; Santa Barbara, California; Albion, Michigan; Denton, Texas; and Brandon, Manitoba.

Active interest in the manager plan was widespread as usual during 1935. Communities from Seattle, Washington, to Bar Harbor, Maine, were reported to be studying the plan. New Jersey, Maine, and Michigan appeared to be the centers of activity. The Maine legislature submitted manager charters to several cities. Three Michigan cities adopted home rule manager charters. Trenton was the only New Jersey city to adopt the plan, but petitions were circulated in at least half a dozen others.

Changes in Directory. Four cities were taken off the approved list of council-manager cities during the year. The West Virginia legislature repealed the manager charter of Hinton (6,654) without submitting the question to a vote of the people. San Rafael, California (8,022), repealed the ordinance under which the manager plan had been effective. Rumford, Maine (8,726), which had been operating under an old "town agent" law, approved a legislative charter which reduces the status of the manager to that of street commissioner and clerk of the council. Brownwood, Texas (12,789), is now operating under an optional provision in its charter which permits the elected mayor to occupy the manager's position with the approval of the council.

Legislation. With almost every state legislature in session in 1935, a flood of legislation pertaining to the manager plan was considered, and some of it passed. Maine enacted manager charters for the towns of Eastport, Calais, Ashland, Richmond, and Oakland. Richmond defeated the plan, Calais will vote on it in 1936, and the other three accepted the plan at referenda. West Virginia submitted a manager charter to Wheeling, which accepted it, and approved a home rule amendment to the constitution to be submitted to the voters in November, 1936. Florida passed an enabling act permitting Winter Garden to adopt the plan, and North Carolina did likewise for Mt. Olive. Connecticut passed a manager charter for West Hartford which was ratified.

The New York legislature implemented the county home rule amendment in its constitution by enacting optional charter legislation for counties, including a provision for the manager plan. It also extended its optional charter legislation for cities to cities of the first class but stiffened the petition requirements for cities in which more than 100,000 votes were cast in the last election by requiring signatures of 50 per cent of the voters. On the basis of the last council election this provision would apply only to Rochester and Buffalo, but it is probable that Syracuse will also be included within a few years.

South Dakota clarified its optional charter legislation, and Wyoming enabled all cities and towns to adopt the manager plan by petition of 10 per cent of the voters and a referendum. Kansas passed an act permitting second and third class mayor-council cities to adopt the manager plan by ordinance if approved by the voters. Alabama passed obscure legislation which permits all cities between 15,000 and 17,500 (Dothan and Decatur) to adopt a hybrid commission-manager plan which sets up a confusing conflict of authority between the commissioners as heads of departments and the manager as administrative head of the city.

The proposed county home rule amendment to the constitution was defeated in Michigan. County home rule legislation was defeated in Kansas, Montana, New Jersey, and Washington. Six bills failed in Pennsylvania which would have permitted the adoption of the manager plan by Philadelphia, Pittsburgh, and all third class cities. Nevada defeated a bill providing the manager plan for Reno.

Growth of the Plan. The council-manager form of government, first adopted by Staunton, Virginia, in 1908, at the end of 1935 was in effect in 455 cities and eight counties, a complete list of which is found in the directory of the International City Managers' Association (page 236 this YEAR BOOK). Of this number 436 cities and 8 counties are in the United

TABLE I

GROWTH OF COUNCIL-MANAGER PLAN, 1908-1935.

Year in Effect	Adopted by Charter	Adopted by Ordinance	Total	Accumulated Total
1908	1	0	1	1
1912	1	2	3	4
1913	7	1	8	12
1914	14	5	19	31
1915	17	3	20	51
1916	11	2	13	64
1917	15	0	15	79
1918	18	5	23	102
1919	24	2	26	128
1920	22	10	32	160
1921	43	4	47	207
1922	24	4	28	235
1923	26	3	29	264
1924	12	0	12	276
1925	19	4	23	299
1926	14	4	18	317
1927	17	4	21	338
1928	11	5	16	354
1929	16	0	16	370
1930	15	3	18	388
1931	14	4	18	406
1932	16	2	18	424
1933	9	0	9	433
1934	11	0	11	444
1935	17*	2	19	463
Total	394	69	463	

* Toledo, Ohio, and Schenectady, New York, adopted the plan in 1934, but it did not go into effect until January 1, 1936. Douglas County, Nebraska, also adopted the plan in 1934, but it will not go into effect until 1937. The plan did not go into effect in Monroe County, New York; Eastport, Maine; and Saginaw, Michigan, until January 1, 1936 and will not be effective in Norton, Virginia, until September 1, 1936.

States, 14 cities in Canada, 4 in Ireland, and 1 in Puerto Rico. At the end of 1920 there were 160 council-manager cities; by 1925, 299 cities; and by 1930, 388 cities were operating under the manager plan.

Thirty-six states, four Canadian provinces, Ireland, and Puerto Rico have council-manager cities. Michigan now has 46, Virginia 38, Texas and Florida 37 each, California 35, and Oklahoma 29 manager cities and counties.

More than one in every five cities of over 10,000 population in the United States is now operating under council-manager government. Fourteen per cent of the population of the United States living in "urban places" (cities over 2,500 as defined by the Bureau of the Census) is governed under the manager plan. Of the 93 cities with over 100,000 inhabitants, 18 or 19.4 per cent are council-manager cities. In the population group of 50,000 to 100,000 the ratio is more than one in four. The classification of cities by population groups in Table 2 indicates that council-manager cities constitute a relatively large proportion of cities in the groups above 10,000 population and a much smaller proportion of the small cities under 10,000.

TABLE 2
PERCENTAGE OF COUNCIL-MANAGER CITIES TO TOTAL CITIES IN UNITED STATES

Population Group	Total No. of Cities In Group[1]	Cities with Council-Manager Plan Number[2]	Per Cent
1,000 to 2,500	3,087	55	1.8
2,500 to 10,000	2,184	182	8.3
10,000 to 25,000	589	106	18.0
25,000 to 50,000	179	40	22.3
50,000 to 100,000	98	28	28.6
Over 100,000	93	18	19.4
Total	6,230	429	6.9

[1] This column does not include 23 townships in California, Pennsylvania, and New Jersey listed by the Bureau of the Census as urban places.

[2] This column does not include eight American counties, fourteen Canadian cities, four Irish cities, one Puerto Rican city, and seven American cities with less than 1,000 population which appear in the directory.

A study of the statutory and constitutional provisions of all states reveals that of the 6,230 cities in the United States with 1,000 or more inhabitants, 3,999, or 64 per cent, may adopt the council-manager form of government without securing special charters from the state legislature—i.e., either under constitutional home rule provisions, by adopting provisions of an optional charter law, or by adopting the plan by ordinance under permissive legislation. Cities that can adopt the manager plan in this way are found in 39 states; in some states only cities within certain population limits may adopt the provisions of the state enabling act, in others practically all cities may draft and adopt their own charters under home rule, and in a few states the cities have a choice between drafting their own charters and adopting the provisions of a state enabling act. There are only nine states which have neither statutory nor constitutional provisions under which cities may adopt the council-manager plan without first securing specific legislative consent: Delaware, Florida, Georgia, Idaho, Indiana, Maine, Mississippi, Rhode Island, and West Virginia. However, certain cities in Delaware, Florida, Georgia, Maine, and West Virginia have been able to secure special council-manager charters from their respective legislatures. The states in which certain cities, under varying limitations, can adopt the manager plan but none have done so, are Alabama, Louisiana, Maryland, Nevada, New Hampshire, Utah, Washington, and Wyoming. If the other cities (36 per cent of all cities over 1,000 population) desire to adopt council-manager government, they must either secure permission from the legislature or make the plan effective

TABLE 3

PERCENTAGE OF COUNCIL-MANAGER CITIES TO TOTAL CITIES IN UNITED STATES THAT CAN ADOPT MANAGER PLAN WITHOUT LEGISLATIVE ACTION

Population Groups	No. Cities[1] in Group	Cities That Can Adopt Plan Without Legislative Action		Cities Under Manager Plan	
		Number[2]	Per Cent of All Cities	Number[3]	Per Cent of Cities That Can Adopt
1,000 to 2,500	3,087	1814	58.8	41	2.3
2,500 to 10,000	2,184	1535	70.3	131	8.5
10,000 to 25,000	589	401	68.0	82	20.4
25,000 to 50,000	179	119	66.5	32	26.9
50,000 to 100,000	98	63	64.3	27	42.9
Over 100,000	93	67	72.0	17	25.4
All cities over 1,000	6,230	3999	64.2	330	8.3

[1] This column does not include 23 townships in California, New Jersey, and Pennsylvania listed by the Bureau of the Census as "urban places."

[2] This column is the closest approximation that can be made on the basis of reasonable interpretations of legislative and constitutional provisions, which are sometimes very vague. For example, all California cities over 1,000 population are included, although home rule charters in this state must be ratified by the legislature; the latter action is generally perfunctory.

[3] This column does not include 99 cities which have secured the council-manager plan either by special charter or by an ordinance not specifically authorized by the legislature, 19 council-manager cities in Canada, Ireland, and Puerto Rico, seven council-manager cities under 1,000 population, and eight counties now operating under the manager plan.

by ordinance pending the passage of enabling legislation or home rule.

Tables 2 and 3 indicate that the council-manager plan has appealed in greater proportion to cities in the larger population groups. State legislatures have given cities under 2,500 less freedom in adopting council-manager charters, and of the cities over 25,000 which are free to adopt manager charters on their own initiative, 30 per cent have done so; more than one out of four cities over 10,000 that can adopt the plan in this way are council-manager cities.

PART TWO

GOVERNMENTAL UNITS

Local Government Units
Metropolitan Districts
Intergovernmental Arrangements
State Municipal Leagues
Federal-City Relations
Legal Classification of Cities by States
Directory of Cities and Governmental Data

Local Government Units

INCREASES AND DECREASES, 1932-35

By William Anderson

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IN the 1935 edition of The Municipal Year Book (pages 121-27) appeared a tabulation of local government units in the United States, together with some discussion of the existing system. Table I, which is presented again in this article, purported to give the essential facts as nearly as they could be ascertained as of about the beginning of 1932.[1]

It was clear that at that time the earlier rapid increase in units of local rule had ended and that there was, in fact, some tendency toward decreases in numbers. For several decades there has been a rising demand for the elimination or consolidation of the thousands of townships and small school districts, and more recently there has been some discussion of consolidating counties, too. The question therefore naturally arises whether the tide is beginning to recede, that is, whether the number of local governments is actually tending to decline. Can we see any significant changes in such a four year period as 1932 to 1935, inclusive?

Of one thing we can be sure. Legislative opinion is beginning to change. More and more laws appear in the statute books which authorize either the outright dissolution or the consolidation of local units. Political opposition to such laws is still strong, but where the legislation is made locally optional, the opposition in the legislature can be overcome, only to retire, of course, to the local unit for its last stand. The transfer of functions upward, from town to county and from county to state, also paves the way for later dissolution or consolidation of local units.

The information available on recent legislation does not cover all the states. Here are some indicators of tendencies. *County* consolidations have been authorized by new laws in Minnesota, Oregon, and Wisconsin. In California a proposed constitutional amendment would permit city-county consolidation, and one proposed in Florida would unite two small counties. Contiguous *cities* will find it easier to consolidate under new legislation in Pennsylvania. *Township* organizations must be abolished under certain conditions of financial disability in Minnesota, while in Oklahoma all townships have lost the power to levy taxes except to pay outstanding debts and judgments. The prohibition in New York against the creation of new *special districts* (fire, sidewalk, etc.) has been extended to May, 1937. *School district consolidation* has been further encouraged by various new laws in Kansas, Kentucky, Michigan (authorizing county districts), Minnesota, Montana, and New Mexico. There is probably a great deal more of this legislation.

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[1] Editor's Note: Professor Anderson, with the aid of a grant from the Social Science Research Council and the University of Minnesota, in 1932 and 1933 made the first classified enumeration and analysis of the units of local government in the United States. The results are available in *The Units of Government in the United States,* published in 1934 by Public Administration Service, 850 East 58 Street, Chicago.

But even if the existence of these legislative trends is conceded, can one see any concrete results in the form of actually reduced numbers? To ascertain these facts it was necessary to resort to the same unsatisfactory methods (questionnaires and correspondence) as were used in compiling the original data—and in the present case, unlike the former, there was not enough time to check and correct the results by extensive correspondence. Letters enclosing questionnaires were sent to all secretaries of state and to all state departments of education. The latter were asked only about school districts, the former about all other units. One follow-up letter was sent to each officer not replying to the first. In the end replies had been received from 48 secretaries of state and 46 state departments of education.

For the incomplete and unsatisfactory nature of the returns the responding officials are not to be censured. On the contrary, what little information is available comes from them, and they are entitled to thanks. The real difficulties are, in general, (a) that there is no accepted definition of a unit of local government, (b) that the state officers addressed have in most cases no power to insist upon getting the information requested, no duty to compile it, and no adequate staff or resources to do the task voluntarily, and (c) that the local authorities are under no responsibility, as a rule, to make accurate and timely reports on the matter in question.

As a rule, (a) state departments of education know approximately the number of school districts, (b) most state officers know the number of counties, (c) state tax commissions know how many units levy taxes in a particular year, (d) very few officers, if any, know the number of cities, villages, and towns in the state, and (e) information as to special districts other than school districts is practically nonexistent.

In view of the inadequacy of the data, it seemed best to reprint the table (Table I) used in the 1935 Year Book without change and to show textually the trends in the numbers of the various classes of units.

Counties increased in number during the nineteenth century more rapidly than population and almost as rapidly as territory was added to the national area. About 1880 the rate of increase began to slacken. The numbers subsequently reported by the Bureau of the Census were as fol-

TABLE I: NUMBER AND DISTRIBUTION OF LOCAL GOVERNMENT UNITS BY TYPES AND STATES AS OF JANUARY 1, 1932

State	Census Revised TOTAL	Anderson Revised TOTAL	Counties	Incorp. Places	Towns and Townships	School Districts	Other Units
Alabama	364	475	67	296	—	112	—
Arizona	548	574	14	34	—	457	69
Arkansas	4,237	4,491	75	389	—	3,193	834
California	5,309	4,277	57	278	—	3,677	265
Colorado	2,413	2,429	62	241	—	2,033	93
Connecticut	355	355	8	40	154	42	111
Delaware[1]	90	268	3	52	—	213	—
Dist. of Columbia	1	1	—	1	—	—	—
Florida	1,496	1,456	67	289	—	882	218
Georgia	2,244	754	161	593	—	—	—
Idaho	1,882	1,679	44	150	—	1,363	122
Illinois	16,341	17,336	102	1,128	1,481	12,186	2,439
Indiana[2]	2,840	1,830	92	523	1,016	194	5
Iowa	11,421	7,497	99	917	1,602	4,879	—
Kansas	11,093	11,072	105	580	1,550	8,772	65
Kentucky	927	898	120	369	—	395	14
Louisiana	1,354	501	64	210	—	66	161
Maine	571	562	16	48	498	—	—
Maryland	194	161	23	137	—	—	1
Massachusetts	421	431	13	39	316	—	63
Michigan	8,892	8,905	83	472	1,268	7,069	13
Minnesota	10,548	10,544	87	728	1,973	7,755	1
Mississippi	6,264	6,639	82	313	—	5,536	708
Missouri	11,208	11,626	114	773	345	9,211	1,183
Montana	2,511	2,667	56	116	—	2,437	58
Nebraska	8,606	8,455	93	529	506	7,224	103
Nevada	399	364	17	16	—	312	19
New Hampshire	245	489	10	11	224	244	—
New Jersey	1,134	1,149	21	329	236	546	17
New Mexico	1,182	195	31	56	—	94	14
New York	10,667	11,184	57	595	932	9,504	96
North Carolina	2,295	2,008	100	386	—	1,383	139
North Dakota	4,074	4,080	53	333	1,470	2,187	37
Ohio	4,311	4,487	88	862	1,337	2,095	105
Oklahoma	6,352	6,430	77	512	969	4,869	3
Oregon	3,113	2,500	36	204	—	2,129	131
Pennsylvania	5,611	5,583	66	985	1,574	2,585	373
Rhode Island	71	93	—	7	32	—	54
South Carolina	2,132	2,116	46	265	—	1,795	10
South Dakota	5,065	4,981	64	299	1,177	3,440	1
Tennessee	473	536	95	233	—	—	208
Texas	8,742	8,676	254	580	—	7,571	271
Utah	246	267	29	143	—	40	55
Vermont	375	626	14	75	240	272	25
Virginia	305	317	100	215	—	—	2
Washington	2,981	2,423	39	221	73	1,739	351
West Virginia[3]	654	673	55	208	—	410	—
Wisconsin	9,354	9,762	71	502	1,289	7,790	110
Wyoming	528	547	23	84	—	407	33
TOTALS	182,439	175,369	3,053	16,366	20,262	127,108	8,580

[1] The school districts actually operating seem to be only 15—the state and 14 others.

[2] The 1,016 townships in Indiana are both "civil" and "school" townships. Since each is governed by a single trustee controlling both classes of functions, each is counted as but one unit.

[3] Since this table was compiled, the number of school units in West Virginia has been greatly reduced by the introduction of the county-unit system.

lows: 1880, 2,566; 1890, 2,743; 1900, 2,858; 1910, 2,927; 1920, 3,041; 1930, 3,096. The decennial increases were: 1880-90, 177; 1890-1900, 115; 1900-10, 69; 1910-20, 114; 1920-30, 55. On this basis a small increase, perhaps 20 or 30 would naturally be expected in the present decade.

In fact, not one state reports an increase in the number of counties. Neither does any one report a decrease, however. The agitation for fewer governmental units, coupled with the existing financial situation, seems to have had the effect of preventing the normal increase, but it has not yet brought about a reduction in the number of counties. Does this mean that the present county map of the United States has been crystallized into an unchangeable structure? This is doubtful. In most of the states the county boundaries have not existed long enough to build up that protective coating of sentiment and tradition that surrounds the English shire, for example. Nevertheless, this growth of sentimental attachment can take place, and in the meantime the political party organizations in most counties stand ready to resist change.

County consolidations are likely, therefore, to be slow in coming. In Table I (p. 131) there are 3,053 counties that can be classed as separate units of government. The larger number reported by the Census Bureau (3,062) includes some that have no separate governmental organizations. In 1940 there will probably still be about the same number as now.

Table 1

Trend in Growth of Number of Incorporated Places in the United States

Census Year	Incorp. Places over 2,500	Numerical Increases over Previous Decade	Incorp. Places of Less than 2,500	Numerical Increase over Prev. Decade	Total No. of Incorp. Places	Per Cent Increase over Previous Decade
1930	3,165	378	13,433	576	16,598	6.1
1920	2,787	474	12,857	1,025	15,644	10.6
1910	2,313	512	11,832	2,902	14,145	31.9
1900	1,801	384	8,930	2,440	10,731	35.7
1890	1,417		6,490		7,907	

Incorporated places (cities, villages, boroughs, incorporated towns, etc.). Ten secretaries of state reported on this point. Nine showed slight increases in the number of incorporated places, totalling 38, and only one showed a decrease (two). Because of the lack of adequate reporting these figures are probably unreliable even for the ten states concerned, and as to the others no information is available. However, from the trends in recent censuses a further increase in the number of incorporated places can be expected. The figures for recent decades are shown in Table 1.

These figures (Table 1) do not correspond exactly with the data in

Table I, p. 131, (*e.g.* total number of incorporated places in 1930) but are sufficiently close to be used for comparisons. They show an unbroken trend toward the increase of incorporated places, but at a rapidly diminishing rate. The curve has nearly flattened out. Under normal conditions the decade 1930-40 should show some increase, perhaps 300 to 500, or about 2 to 3 per cent. The actual increase may be less, however, since the depression, which discouraged new ventures of this kind, has prevailed throughout the first half of the decade.

Towns and townships (rural). The reports on changes in the number of towns and townships (1932-35) are almost negligible in number. Two states show slight decreases; three show slight increases. Something should be said, however, concerning the town situation in two other states, Oklahoma and Minnesota. In the former the 969 townships have been deprived by constitutional amendment (1933) of the power to levy taxes except to care for existing bonded and judgment indebtedness. All township roads have been made part of the county road systems. Thus the townships of Oklahoma are on their way out as organized units of government.

In Minnesota several laws enacted in 1933, together with other legislation, have quickened the movement to abolish township governments. Under an act of 1933 (Ch. 377): "Whenever the assessed valuation of any duly organized civil township drops to less than $50,000, or whenever the tax delinquency of any such township amounts to 50 per cent of its assessed valuation, or where the state has acquired title to 50 per cent of the real estate of such township, . . . the county board by resolution *shall* declare any such township, naming the same, duly dissolved and no longer entitled to exercise any of the powers or functions of an organized township." Under this act all township organizations in two counties (Lake of the Woods and Cook) and a number in other counties have been abolished. All told, about 70 townships have been discontinued in the past few years—all in the northern cut-over counties. In the more well-to-do agricultural counties the township is more firmly entrenched. Despite this small decrease, Minnesota still has about 1,900 organized townships, more than any other state in the Union.

School districts show by far the most pronounced and persistent tendencies toward decrease in numbers. The need among this class of units is clearly much greater than in others, since there are three times as many school districts as there are all other types of local units combined.

Of the states reporting, 27 show definite reduction in the number of school districts in the past four years, five report slight increases, and the rest either report no change or do not have the necessary information. Among the largest decreases are those of Arizona (87), California (234), Idaho (152), Illinois (204), Kansas (85), Michigan (figure not definite, about 150), Missouri (216), Montana (over 100), New York (495), Texas (373), Washington (72), and West Virginia (355). To this list should be added North Carolina. The centralization of educational control carried out in that state in recent years left only 100 counties and 68 cities legally authorized to levy local taxes for educational purposes.

In West Virginia, too, the reduction in number of school districts resulted from the withdrawal of taxing power from the old districts and the setting-up of the counties as the school districts. The similarity between this method of abolishing or reducing the number of school districts in these two states and that used in Oklahoma to get rid of townships should be noted. In other states ordinary school district consolidations account for most of the reductions in number.

Although all the figures are not wholly comparable, it would appear that school districts are about 2,500 fewer than they were four years ago—a reduction of about 2 per cent from the 127,108 then reported.

Special districts other than those for school purposes receive less attention than any other class of local units. Practically no specific information is available as to recent changes in their numbers. It is well known in general, however, that the depression has been rather hard on them and that the people in many places have set their faces against the creation of more such units. Again, a decrease in numbers has probably occurred.

Summary and Estimate. This note on current trends may be concluded, then, with an estimate of present numbers somewhat as shown in Table 2.

TABLE 2

CHANGES IN UNITS OF LOCAL GOVERNMENT IN THE UNITED STATES, 1932-35

Type of Unit	No. at End of 1931 and Beginning of 1932	Estimated No. at End of 1935 and Beginning of 1936	Increase (plus) and Decrease (minus)
1. Counties	3,053	3,053	0
2. Incorp. Places (Cities, villages, etc.)	16,366	16,516	150+
3. Towns and Townships	20,262	19,162	1,100—
4. School Districts	127,108	124,608	2,500—
5. Other Special Districts	8,580	8,350	230—
Total	175,369	171,689	3,680—
			Decrease about 2%

These figures, it should again be said, do not correspond exactly to those of the Census Bureau. Finally, the last two columns of Table 2 should be taken for just what they are—mere estimates.

Metropolitan Districts

By Norman N. Gill and Victor Jones

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ABOUT 45 per cent of the population of the United States lives in metropolitan areas. The 96 metropolitan areas of the United States, according to the United States Bureau of the Census definition,[1] contain 54,753,645 inhabitants, or 44.6 per cent of the entire nation's population.

The ten largest metropolitan areas, for which data are presented in Table II, include 30,576,781 people, or about one-fourth of the country's population. These ten metropoli present highly significant governmental problems and merit further detailed consideration, both in terms of area and of population. Of the 30½ million people, over one-third live in the New York- N. E. New Jersey area, Chicago has well over four millions, while four other areas have over two million population each, the remaining four ranging between Cleveland, with almost 1,200,000, and Pittsburgh, with almost two millions. Less than 2,150,000 of the total live in unincorporated areas, over half that number residing in the New York and Pittsburgh areas.

About 60 per cent of the total, or 19 million people, live within the central cities of their metropolitan areas. The central cities range between San Francisco, with 634,394 people, and New York, with 6,930,446 inhabitants. Half of the central cities have less than one million population, while three are in the one million class, Chicago (3,376,438) being second only to New York.

The total populations of the central cities are three millions less than those of the counties in which the central cities are located. Most of this difference is attributable to three areas: the Los Angeles area, with almost a million more people in the county than in the city; the Detroit area, with a 320,000 excess in the county; and the Pittsburgh area, with a 700,000 excess in the county.

With regard to area statistics, the ten largest metropolitan districts extend over the whole or portions of 15 states, 64 counties, and 919 other incorporated jurisdictions. Three extend into two states, while the New York area extends into three. Half of the areas extend over five or less counties, Philadelphia covering eight and the New York area 19. Five of the areas embrace 60 or less incorporated jurisdictions, while two contain over 100, the New York area topping the list with 272 incorporated jurisdictions.

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[1] *See* The Municipal Year Book, 1935, page 128, for analysis of criteria used in defining metropolitan districts. See table on pp. 133-135 therein for detailed data, based on 1930 census, concerning the 96 metropolitan districts.

The combined areas of the ten metropolitan districts cover almost 11,500 square miles, out of a total United States land area of 3,026,789 square miles. The range is from Cleveland, with 310, to New York, with over 2,500 square miles, half of the ten areas covering 1,000 square miles or less.

The combined areas of the 64 counties affected by the ten areas include over 54,000 square miles, or almost five times the size of the metropolitan areas. This is largely attributable to the 17 to 1 relationship between Los Angeles County (25,085 square miles) and the Los Angeles metropolitan area (1,474.34 square miles). The ten central cities of the metropolitan areas total almost 1,500 square miles, or less than 10 per cent of the combined areas of their metropolitan districts, indicating the "spaced-in" character of the "hubs" in relation to the entire districts.

Four of the ten central cities are included within less than 10 per cent of the areas of their metropolitan districts, while all but Los Angeles and Cleveland cover but 20 per cent of their metropolitan areas. Four of the central cities completely embrace the counties in which they are located, while five occupy 25 per cent or less of their county area, the city of Pittsburgh being squeezed into 7 per cent of the area of Allegheny County. In half the cases the metropolitan areas embrace the entire area of the central city's county.

As regards the relationship between area and population of the central cities and their tributary territories, the populations of Boston and Pittsburgh each comprise 34 per cent of the totals of their areas, and the percentages for San Francisco and Los Angeles are 49 per cent and 53 per cent respectively. In the New York, Philadelphia, and St. Louis areas, between 60 per cent and 70 per cent of the metropolitan area populations live within the central cities, while three out of every four persons in the Chicago, Detroit, and Cleveland areas live within their central cities.

The density of population per square mile in the areas ranges from 1,201 in Pittsburgh to 4,336 in the New York area, four areas ranging between 1,200 and 2,000 and three between 2,200 and 3,000 people per square mile.

In all but two cases (Pittsburgh, 49 per cent; Los Angeles, 56 per cent), 75 per cent or more of the people live within the counties in which their central cities are located.

Half of the areas have some form of city-county integration, which is secured through functional consolidation in the New York and Boston areas, through city-county consolidation in Philadelphia, and through city-county separation in the St. Louis and San Francisco areas.

Summarily stated, although the ten largest metropolitan districts are squeezed into one-third of one per cent of the total land area of the United States, they contain one-fourth of the nation's population; while considering only the central cities of these ten districts, 1,500 square miles of territory must suffice for approximately 19 million people, the other five-sixths of the country's population, or well over 100 million people, being spread over an area 2,000 times as large, or well over three million square miles.

In terms of governmental developments, this high degree of concentration in a few large metropolitan districts has led to recent developments along five general lines:

1. *Continued interest in wider areas of urban government.* Metropolitan studies have been undertaken or continued during the past year in Philadelphia, New York and its metropolitan area, Pittsburgh, Milwaukee, Cleveland, Cincinnati, Youngstown, Toledo, Los Angeles, and other places. The most comprehensive study is that of the Committee on Governmental Simplification of Los Angeles County. This survey is now in its third year, and the publication of the final report is announced for an early date in 1936.[2]

2. *Growing federal concern about the urban problem.* The services of the federal government to cities have for a long time been numerous, and municipal-federal relationships have been enormously extended since the beginning of the depression. Federal interest in the problems of urban areas, however, seems to be reaching the point where the national government is taking a long-run view of its relations with local urban governments. This interest is exemplified by the study of the role of urbanism in the national life which is now being conducted by the National Resources Committee.

3. *Trends toward more complete city-county consolidation.* Traditional county government has, for several reasons, resisted destruction in those places where city-county consolidation has been attempted. But the five counties of New York City and the county of Philadelphia, as the result of a 1935 amendment to the New York constitution and the first legislative passage of a proposed amendment to the Pennsylvania constitution, are closer to a complete consolidation with their respective city governments.

4. *Changes involving the central county of a few large metropolitan*

[2] See Committee on Governmental Simplification of Los Angeles County, *Special Report on General Government and Finance*, May, 1935. 35pp. The scheme of city-county separation was advocated in a report of the City of Los Angeles Bureau of Budget and Efficiency, *A Study of Local Government in the Metropolitan Area within the County of Los Angeles.* 1935. 298pp.

districts. Considerable attention was given in 1935 to the development of a form of metropolitan government which would center largely around the county. Proposals for the reorganization of urban county government and the increase of its powers and functions were advanced in Los Angeles, Detroit, Milwaukee, Pittsburgh, Cleveland, Youngstown, Toledo, Cincinnati, Rochester, and the New York counties of Nassau and Westchester. The Cuyahoga (Cleveland) county charter, adopted in November, 1935, but declared invalid by the state supreme court early in 1936, was the most radical departure from the traditional rural county organization yet devised. Municipal powers and functions could have been transferred to the county by contract, by general law, or by charter amendment.

5. *Continued significance of home rule.* The old concept of municipal home rule is being replaced by a concept of metropolitan home rule. One reason for this is that home rule is coming to play an important part in the solution of the metropolitan government problem. The recent amendment to the New York constitution gives New York City home rule powers over certain officers of the five counties within the city. A proposed county home rule amendment to the Michigan constitution was passed by the legislature in 1935 and will be voted on at the November, 1936, elections. It is doubtful, however, whether Michigan counties acting under such an amendment would be able to abolish or consolidate existing constitutional county offices.

The value of home rule to a movement for the integration of local government in a metropolitan area can be suggested by a comparison of the experiences of Pittsburgh since 1929 with those of the urban counties of Ohio since the adoption of the County Home Rule Amendment in 1933. The Pennsylvania state legislature in 1929 emasculated one locally drafted Metropolitan Pittsburgh charter and in 1935 buried another in a partisan conference committee. Every metropolitan charter drafted in Pittsburgh has to run the legislative gauntlet of politico-rural indifference and opposition. In Ohio counties, on the other hand, locally elected charter commissions have broad power, without legislative interference, to reconstruct entirely the county government and, subject to the requirement of four-way majorities for adoption, may transfer municipal functions either concurrently or exclusively to the county. In this manner urban counties in Ohio may themselves establish an effective unit of metropolitan government.

TABLE II

POPULATION AND AREA DATA FOR THE METROPOLITAN DISTRICTS OVER ONE MILLION POPULATION *

United States Census Data, 1930

A. AREA STATISTICS

Rank	Name of Area	Area Extends Over Whole or Portion of Following: States	Counties	No. of Incorporated Jurisdictions in Each Area	Metropolitan Area in Sq. Mi.	Central City Area in Square Miles	Per cent Central City Area to Met. Area	County in Which Central City is Located Sq. Miles	Per cent Central City Area to County in which Located	Counties Wholly or Partly within Met. Area Sq. Miles	Does Metropolitan Area Include Entire Central City's County?
1.	New York, N. E. New Jersey	3	19	272	2,514.11	299^{a}	12	299^{a}	100	5,068	Yes^{a}
2.	Chicago	2	5	114	1,119.29	201.90	17	933	22	3,069	No
3.	Philadelphia	2	8	92	993.89	128	13	128	100	3,551	Yes
4.	Los Angeles	1	3	56	1,474.34	440.32	29	4,115	11	25,085	No
5.	Boston	1	6	80	1,022.60	43.90	4	55	80	3,032	Yes
6.	Detroit	1	3	43	746.52	137.90	19	620	22	1,978	No
7.	Pittsburgh	1	6	135	1,626.05	51.30	3	725	7	4,425	No
8.	St. Louis	2	5	48	821.54	61.00	7	61	100	2,483	Yes
9.	San Francisco, Oakland	1	7	38	825.60	42^{b}	5^{b}	42^{b}	100	4,614	Yes^{b}
10.	Cleveland	1	2	41	310.20	70.76	23	463	18	704	No
	Totals	15	64	919	11,454.14	1,476.08	13	7,441	20	54,009	

B. POPULATION STATISTICS

Rank	Name of Area	Metropolitan Area	Central City	Per cent Central City to Met. Area	County in Which Central City is Located	Per cent Central City to County in Which Located	Counties Wholly or Partly Within Met. Area	All Incorporated Units Within Met. Area	Density per Sq. Mile in Met. Area	Where Existent, Means Used to Accomplish Some Form of City-County Consolidation
1.	New York, N. E. New Jersey	10,901,424	6,930,446^{a}	64^{a}	6,930,446^{a}	100	11,393,354	10,275,624	4,336	Functional-Consolidation^{c}
2.	Chicago	4,364,755	3,376,438	77	3,982,123	85	4,550,550	4,314,833	3,900	
3.	Philadelphia	2,847,148	1,950,961	68	1,950,961	100	3,137,040	2,482,459	2,865	City-County Consolidation
4.	Los Angeles	2,318,526	1,238,048	53	2,208,492	56	2,461,066	1,976,822	1,573	
5.	Boston	2,807,897	781,188	34	879,536	89	3,138,827	2,307,897	2,257	Functional-Consolidation
6.	Detroit	2,104,764	1,568,662	75	1,888,946	83	2,177,343	2,022,124	2,819	
7.	Pittsburgh	1,953,668	669,817	34	1,374,410	49	2,263,578	1,487,608	1,201	
8.	St. Louis	1,293,516	821,960	63	821,960	100	1,359,512	1,151,550	1,575	City-County Separation
9.	San Francisco, Oakland	1,290,094	634,394^{b}	49^{b}	634,394^{b}	100	1,492,890	1,222,479	1,563	City-County Separation^{b}
10.	Cleveland	1,194,989	900,429	75	1,201,455	75	1,243,129	1,189,557	3,852	
	Totals	31,076,781	18,872,343	59	21,872,723	83	33,217,289	28,430,953	2,594	

* *Source:* City of Los Angeles Bureau of Budget and Efficiency, *A Study of Local Government in the Metropolitan Area Within the County of Los Angeles,* March, 1935, page 41.

[a] Refers only to New York City, composed of five counties.

[b] Refers only to city and county of San Francisco.

[c] See New York State Constitution, Art. X, Sec. 2, as amended November 5, 1935.

Intergovernmental Arrangements

By Norman N. Gill

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IT HAS been well said by Louis Brownlow in the 1935 edition of this Year Book that the future of local government in this country will be written less and less in terms of city *or* county *or* school district and more and more in terms of city *and* county *and* school district. More effective, efficient, and economical administration of governmental services through a greater degree of integration between units of government has usually been thought of as possible of achievement through the adoption of one or more of the following devices: annexation; municipal federalism; creation of special districts; city-county separation or consolidation; consolidation of counties; abolition of townships and small special districts; creation of special rural municipalities; and independent statehood for our largest metropolitan regions.

The trends of the past 30 years indicate that these devices are impossible of adoption within relatively short periods because of constitutional, statutory, political, and other difficulties. Within the last 30 years none of our largest cities except Los Angeles has grown by annexation of surrounding urbanized areas; and during 1935 only 25 of the 960 cities of over 10,000 population increased in area with only three of these having a population in excess of 100,000. Municipal federalism, whereby the independent municipalities would retain authority over local matters, and problems of area-wide concern would be turned over to a specially created metropolitan government, was provided for to a very limited extent in the 1898 charter of Greater New York and was rejected in 1922 in Alameda County, California, in 1929 in Pittsburgh, and in 1930 in St. Louis. Since the establishment of the Chicago Sanitary District in 1889, only 20 special districts of any significance have been created within metropolitan regions. Instances of the consolidation of counties or the abolition of townships are extremely rare; action leading towards city-county consolidation or separation is likewise infrequent; while the creation of special rural municipalities and independent statehood for metropolitan regions are both as yet in the realm of discussion only.

Several more recent devices for further integration of governmental units, developing at an accelerated pace in the post-war period and especially in the present depression years, are worthy of consideration.

First, the state legislature may permit municipalities to exercise extra-territorial powers in areas beyond their legal limits but within their spheres of influence. For example, in recent years a number of states have enabled cities to construct and maintain water mains and sell water outside the city limits, to extend electric power lines, etc. While this method has relatively little value as a means of securing permanent integration, it does enable a city to provide certain services to a larger area.

Second, the central or parent city may furnish adjacent smaller units with certain services, such as fire protection or police radio.

Third, there may be a reallocation of certain functions from cities to counties. For example, counties in West Virginia were recently made the unit for school administration, and there is a fairly widespread trend toward making the county the unit for welfare and assessment administration. An important step toward the transfer of functions from city to county was taken in California in 1935, when cities and towns were empowered to contract for a period of not over five years with the county board for the performance by the county of any functions performed by cities. In Ohio, county boards were authorized to enter into agreements with any city, village, or other taxing district, or with another county, whereby the county would undertake to perform any functions and services which these subdivisions had the power to render or perform. A North Carolina act of 1933 provides that any two or more counties which are contiguous may enter into written agreements for the joint performance of any or all similar administrative functions or activities with their local governments, through consolidation of agencies or by means of institutions or buildings jointly constructed, owned, or operated. The proposed Cuyahoga County, Ohio, charter voted on in 1935 represents the most radical departure from the traditional rural to the metropolitan type of governmental unit yet devised.

Fourth, the area of administration may be enlarged by voluntary cooperation or mutual agreement between two or more adjacent governmental units for the joint administration of certain services either by contractual or administrative agreement. There are numerous examples of this type of arrangement, initiated mainly by government officials themselves and quite frequently definitely authorized by statute. Probably the most outstanding causative factor has been the availability of clearing houses for interchange of information as to new integrating devices and practices as a result of the rapid growth of national associations of governmental officials.

Sociologists such as Ogburn have pointed out the cultural lag between the progress of invention and the correlative progress of social change; engineers such as Persons and students of industrial history such as Josephson have pointed out the business lag between the creation of new efficiency techniques and their adoption in industry. Possibly co-operative agreements may fill the gap resulting from the governmental lag between the invention of new integrating techniques and their instrumentation by government.

Perhaps a detailed analysis of some of the more recent legislation authorizing co-operative action and some concrete illustrations of instances where such co-operation has been accomplished may serve to suggest a future trend with respect to its use as a device leading towards greater integration between units. Many of these items were reported by city officials.

Finance and Personnel

One of the most unique arrangements for co-operation in the field of financial administration is to be found in the Los Angeles metropolitan area where 35 incorporated municipalities have abandoned local assessment for taxation and have delegated that function, by contract, to the county tax assessor's office. Co-operation in the field of purchasing is found in the Cincinnati area where the purchasing agents of the city, county, school board, university, and public library have formed the co-ordinated purchasing committee of Hamilton County, an extra-legal administrative group set up by joint agreement. This joint arrangement has led to standardizing specifications for major commodities, the reduction of bid forms and price inquiry to a single standard for all units, establishment of uniform legal information in contract bid forms and adoption of uniform contracting dates. There are other instances of co-operative purchasing as in the village of Winnetka, Illinois, which buys coal for the school district; and the school districts of Muskegon, Michigan, which have entered into an agreement for the joint purchase of supplies and services. The state leagues of municipalities in Michigan, New York, Wisconsin, and Virginia have established purchasing information exchange services and in some instances actually do some buying for the municipalities. For example, in Michigan 90 municipalities are now buying their fire hose through the league.

City councils in California are authorized to contract with other municipalities or counties or with any state department for the conduct of examinations or for the performance of any other service in the field of public personnel administration. The civil service commission in Jefferson County, Alabama, acts as the personnel agency for Birmingham and Bessemer, serving a total population of 740,000 people. Personnel training is also done on a co-operative basis, i.e., the fire schools in many large cities are open without charge to firemen in neighboring communities. An illustration is the establishment in 1935 of a training school in Louisville, which is in continuous operation, and to which all firemen in the state are welcome.

Fire Protection

Ohio in 1935 provided that any county or township may enter into a contract with any city, county, village, or township for the use of its fire department and apparatus, upon mutually agreeable terms, and on the basis of a stipulated price for each call or run. Similar legislation has been enacted in recent years in California, Pennsylvania, Minnesota, New York, and Wisconsin. There are numerous instances in various parts of the country where farmers have banded together, purchased apparatus, and contracted with an organized town fire company to serve members of the farm association. There are also many instances of fire apparatus owned jointly by city and county. A comparatively recent development is that of mutual aid between cities which have organized fire departments. Probably the first and largest of these arrangements is the Egyptian Fire Fighters' Association, organized in Illinois in 1925, including sixty communities and comprising 12,000 square miles, located in the southern portion of the state. In 1933 a similar arrangement was made by a group of cities centering around Lowell, Massachusetts. The following year such a scheme was worked out for eight villages located in Westchester County, New York. Recently a group of nine communities in Kenton and Campbell Counties, Kentucky, within the Cincinnati metropolitan area, adopted a mutual aid plan. Of especial interest is a plan formulated early in 1936 by ten fire chiefs, representing as many communities located within Milwaukee County, to provide reciprocal aid in the fighting of fires, when the request is made by the fire chief of the community in need. This plan was designed to replace the previously existing system of contracts which provided for fees whenever apparatus was moved outside the limits of a community. The fire chiefs also agreed that on the outskirts of the city of Milwaukee, where boundary lines are irregular and many fire calls are made to the wrong department, the responding department will work until the proper department arrives.

A recent survey by the Michigan Municipal League shows that 179, or 72 per cent, of 250 municipalities in the state render fire protection to outside areas, but only 47 of these cities provide such service on a contract basis. A great many other cities throughout the country have contractual arrangements with nearby smaller units for the provision of fire protection services, including Chicago, Cincinnati, Dallas, Kansas City, St. Paul, and Wichita.

Police Administration

Intergovernmental co-operation in this field is quite prevalent in the use of police radio systems. According to the American Municipal Association, at least 54 cities of over 50,000 serve areas lying outside their legal boundaries. Some of the cities which serve the entire area of the county in which they are located are Chicago, Los Angeles, Cleveland, Indianapolis, Louisville, Toledo, Youngstown, Flint, Spokane, Fort Wayne, El Paso, Little Rock, Binghamton, Topeka, and Wichita. Chicago serves 51 suburban towns and villages; Knoxville, Tennessee, 15 counties; Los Angeles, the county and 17 cities; Nassau County, New York, the entire county, 63 villages, two cities, and the state police in an adjoining county; Portland, Oregon, the state police, county sheriff, and city of Vancouver, Washington; Kansas City, Missouri, three counties and two cities in Missouri, one county in Kansas, and the Missouri state highway patrol; and Buffalo, New York, 13 cities, towns, and villages in the county, county sheriff, state police, United States Secret Service, Society for Prevention of Cruelty to Animals, suburban cars of a local newspaper, cars of a railroad entering the city, and the local fire department. A year ago the Davenport, Iowa, station became co-ordinated with the cities of Rock Island, Moline, and East Moline, Illinois, sheriff of Scott County, and the United States arsenal at Rock Island. The city of Omaha and Douglas County, Nebraska, have jointly built a police radio transmitter. The city of Augusta, and the counties of Aiken and Richmond, Georgia, jointly support a police radio system. Sacramento County, California, pays a fixed sum each month toward the operation of the new radio station in the city of Sacramento, in return for service to county cars. Lincoln, Nebraska, broadcasts for York, Grand Island, Hastings, and Minden. A corollary development is the use of police radio by fire departments in at least 30 cities of over 100,000 population.

In North Carolina, Minnesota, and New Jersey legislation has been passed authorizing state-wide police radio systems and interconnecting arrangements for joint use of facilities by all communities within these states.

PUBLIC WELFARE

Certain welfare activities are conducted jointly with other governmental units in 20 communities between 30,000 and 100,000 population; and in an equal number below 30,000. Perhaps the most interesting illustrations are to be found in Atlanta, Georgia; Binghamton, New York; Charlotte, North Carolina; Glendale, Bakersfield, Los Angeles, and Pasadena, California; Hamilton and Zanesville, Ohio; Boise, Idaho; Fort Thomas, Kentucky; and El Paso and Lubbock, Texas. In Wyoming two or more counties may plan joint programs and establish district welfare agencies.

Legislative authorization for the joint establishment and maintenance of county almshouses exists in Virginia (in effect in over 33 counties), Illinois, Minnesota, North Carolina, Pennsylvania, Michigan, South Dakota, Oregon, and other states. In New Jersey and Arizona, counties are authorized to contract with each other for the care of the indigent poor. In Wisconsin any two or more counties may jointly provide for a poorhouse, an asylum for the chronic insane, tuberculosis hospital, house of correction, or workhouse. North Carolina provides that cities and counties may consolidate their charities under the supervision of the county board of charities and public welfare. A county and a city of the first class in Virginia may unite in providing for a local superintendent of public welfare. In Minnesota the city of St. Paul and Ramsey County jointly operate the city hospital, county home, and city-county department of outdoor relief. In Ohio and Kentucky, counties may unite in the erection and maintenance of workhouses for their joint use. Contiguous counties in Indiana may combine for the establishment or orphan asylums.

PUBLIC HEALTH

In Michigan, Texas, Ohio, and Minnesota legislation has been passed authorizing adjacent counties to establish joint tuberculosis sanatoria. Inter-county health districts are authorized in Michigan and Mississippi. Establishment and maintenance of joint county hospitals is authorized in Michigan, Minnesota, and Texas. County health departments in Tennessee may serve as the department of health for municipalities within the county. Pennsylvania legislation provides that any city, borough, or township may co-operate with the county in the administration and enforcement of the health laws of the state. In California cities and counties may enter into an agreement by which the county health department may perform any or all functions relating to public health in the city; and county health officers, upon consent of the city council, can enforce within the city limits all orders of the state board of health and statutes relating to public health. Thirty-six incorporated municipalities in Los Angeles County have discontinued local health administration in favor of centralized control through the county health department. This is accomplished through contract. In New Mexico the state is divided into ten districts for the purpose of public health supervision, instead of the 31 counties; and the counties pay a portion of the health district expenses. In New York, where for more than a decade the state has offered to pay half the costs of county health units, cities are encouraged to abolish their health departments in order to take advantage of county services by the reduction from five to three in the number of required years for which such service must be maintained. In South Carolina the state board of health is authorized to establish full-time local or district health departments for any group of cities or counties where the local governing powers desire the formation of such a department and are willing to assist financially to an amount at least equal to the state aid. In Indiana two or more counties may combine to establish a health district for the employment of a full-time health officer. Inter-city health service arrangements exist in Birmingham, Alabama, and El Paso, Texas; in 15 cities between 30,000 and 100,000 population; and in an equal number of cities below 30,000. In 1933 in El Paso County, Texas, the city and county health units were amalgamated into a city-county unit. Other institutions maintained on a city-county basis in this county are a general hospital, isolation hospital, poor farm, general clinic, Pasteur institute, social service department and venereal disease clinic. In Dallas County, Texas, a hospital system and an industrial home for dependent boys are financed jointly by the city and county. Harris County and the city of Houston have for a number of years maintained a joint hospital system. Tarrant County and the city of Fort Worth have entered into an agreement for the joint financing of a tubercular sanatorium and a hospital. A good example of the combination of counties is to be found in the state of Michigan in which there are several districts, each composed of two or more counties. There are also in Michigan county health units supported locally by the state. Tennessee has five health districts, each composed of two counties; Georgia has one of three counties; North Carolina has one of two counties; Virginia has three health districts, each composed of two counties; and Massachusetts has two districts within which cities and towns provide joint health services. There are 68 general hospitals in the United States owned and controlled jointly by one or more cities and one or more counties.

Recreation

Interesting examples of co-operative action in the field of recreation between cities and school districts exist in Los Angeles, Detroit, Dallas, Ft. Worth, Cincinnati, Pittsburgh, Bridgeport, and Milwaukee. In Colorado, municipalities and school districts may co-operate in the performance of public recreational services. Inter-city recreational programs are now being conducted in several cities under 100,000 population. There are several cities on the Pacific coast in which a co-ordinating recreation commission has been established with the approval of the city and school authorities for the purpose of securing joint action in the development of the recreation program in several of these cities. The superintendent of recreation is paid partly from school and partly from city funds, and the two authorities likewise contribute jointly toward the financing of the recreation program. Among such cities are Long Beach, San Diego, and Oakland.

Libraries and Education

The provision of library service by joint contractual agreements is widespread in several states. Inter-county libraries are authorized in Washington, Nebraska, Arkansas, and Texas; and the use by contract of an already existing library in a county, if one exists, is made mandatory in Iowa, Michigan, North Carolina, Alabama, and Minnesota. An outstanding example of library service rendered by contract with an existing library is the Library Association of Portland, Oregon, which serves Multnomah County. This is one of the largest unified library services in the country. A few counties in California are served in this manner, and two county libraries in this state give service to neighboring counties by the contract method. Interesting examples of contractual relations between a city library and a smaller suburban town are to be found in Davenport and Bettendorf, Iowa; Bay City and Essexville, Michigan; and Toledo and Sylvania, Ohio. Joint arrangements also exist between the cities of Detroit, Michigan; Cleveland and Columbus, Ohio; Milwaukee and Racine, Wisconsin; Fort Worth, Texas; and some of the municipalities in the counties within which these cities are located. There are some interesting illustrations of voluntary co-operation in book purchasing and other library functions by libraries belonging to different governmental units.[1]

In Kansas a 1935 act sets up a procedure whereby two or more school districts may co-operate in the maintenance of schools. In New Mexico any school district which has failed to maintain and operate a school for five consecutive years may be consolidated with a municipal or independent school district by action of the county board of education. Legislation of similar character was enacted in 1935 in Kentucky, Michigan, and Montana. In Wisconsin, Michigan, Minnesota, California, New Jersey, North Dakota, Massachusetts, and North Carolina, two or more counties may jointly establish and maintain special agricultural, normal, and high schools.

Public Works

Water supply systems on a co-operative basis are quite common among governmental units. The sale of water by central cities to suburbs exists in New York, Chicago, Cleveland, Baltimore, Cincinnati, and Portland, Oregon. Chicago sells water to 33 suburbs; Detroit to over 20 municipalities and townships. Baltimore has such an arrangement with Anne Arundel County and the town of Eldridge in Howard County. There is interstate co-operation between the water works plants of Kansas City, Missouri, and Kansas City, Kansas. Similar arrangements exist in Louisville, St. Paul, New Bedford, Trenton, Youngstown; in a dozen cities between 30,000 and 100,000 population; and in 15 cities below 30,000 population. Joint water works systems are authorized in Illinois and Alabama, metropolitan water districts in Utah, and extension of water lines beyond their legal limits by cities in Oklahoma, Minnesota, and Texas.

In Wisconsin and Pennsylvania, legislation has been passed permitting city authorities and county boards to make joint agreements for sewage disposal within their combined areas. In Oklahoma, Minnesota, and Texas cities are authorized to extend their sewer lines beyond the municipal limits. Twelve northern New Jersey counties recently arranged for a combined sewage-disposal system. Louisville and St. Louis furnish sewer service on a rental basis to several adjoining villages, as do Long Beach, Trenton, Youngstown, and also a dozen cities between 30,000 and 100,000 population, as well as an equal number below 30,000 population. Cleveland and Lakewood, Ohio, have a similar arrangement; and a number of instances are on record where cities co-operate in the construction and maintenance of sewers.

California, Michigan, Kansas, Pennsylvania, South Dakota, and Oregon are among the states authorizing consolidation and co-operation of counties for road construction and maintenance. There are some instances of city-county co-operation in the maintenance of public buildings such as jails, courthouses, city halls. Such arrangements exist in Chicago and Cook County, and St. Paul and Ramsey County, Minnesota. In Iowa public halls may be built by and for the combined use of cities and adjoining townships. In Berkeley, California, and Winchester, Virginia, the city and county jointly maintain a jail. Similar arrangements exist for courthouses in many parts of the country.

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[1] Joeckel, Carleton B., *The Government of the American Public Library.* University of Chicago Press, 1935, pp. 305-11.

The first municipal power district in the history of Wisconsin, and probably one of the first in the country, was organized in 1935 by joint action of Polk and Burnett counties, as the result of referendum election. Seventeen towns and four villages of these two counties voted to create an inter-county municipal power district. This is the first action taken under an optional law placed upon the statute books in 1931, and it is being watched with interest as an experiment pointing towards increased co-operation between governmental units in this field. The present district is designed to promote rural electrification.

Miscellaneous

A large number of miscellaneous arrangements exist. In Minnesota counties having more than 5,000 population, the offices of city and county attorney may be consolidated. St. Louis is authorized by city ordinance, state law, and act of Congress to co-operate with the federal government in the construction of a national park to be known as the Jefferson Memorial Plaza. In Council Bluffs, Iowa, the city and county maintain a joint permanent registration system for elections. The city of Portsmouth and Norfolk County, Virginia, jointly operate the Norfolk-Portsmouth ferry system. Malden and Melrose, Massachusetts, jointly control a park located on the boundary line between the two communities. In Coshocton, Ohio, the sealer of weights and measures serves all the communities located within the county. Albert Lea, Minnesota, and Winchester, Virginia, operate joint city-county public rest rooms. A public market is operated jointly by the city of Royal Oak and Oakland County, Michigan. Royal Oak is also serviced by the street car system of the city of Detroit. Fort Thomas handles garbage disposal for Southgate, Kentucky. A similar arrangement exists between Winnetka and Glencoe, Illinois. According to a new law in Indiana the mayor and council of any city of less than 20,000, located in a county or region having regional planning or county planning commissions, may designate the county or regional planning commission as the city planning commission.

Probably the most spectacular instance of intergovernmental co-operation in recent years is the compact between the city of New York and the state of California with reference to the marketing of artichokes, completed in January, 1936. Late in 1935 Mayor LaGuardia launched a dramatic attack upon the racket which was charged with oppressive control of the city's artichoke business. California produces a large part of the artichokes consumed by New Yorkers, so growers from that state were interested in the mayor's drive against this racket. As a result of a conference between the mayor and the chief of the division of market enforcement of the California department of agriculture, a state-city compact covering the artichoke business was signed. Under the terms of this compact, the state and the city will exchange information regarding conditions and developments in the artichoke market for the purpose of preventing fraud, exploitation, and other unfair practices in the distribution of this commodity.

Three of the most suggestive illustrations of the possibilities of voluntary co-operative action by different levels of government, analyzed in the foregoing pages, are (1) the county-city-town-village relationship in the field of electric power distribution in Wisconsin; (2) the central city-county-municipality-village relationship in the Los Angeles metropolitan area in the fields of taxation, health, public welfare, and sanitation; and (3) the city-county-library-school district relationship in the Cincinnati area in the field of purchasing. An additional illustration is the Key West, Florida, Administration, where the city, the county, and the school district are pooling their resources under the leadership of the federal government.

State Municipal Leagues
and the
American Municipal Association

By Clifford W. Ham

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LEAGUES of municipalities are the result of the realization by municipal officials generally that many municipal problems require for their solution the joint action of municipalities. The realization resulted in the establishment of several leagues before the turn of the century, and during the last 36 years the movement has spread until there are at present leagues in 36 states. Each of these organizations is an association of municipalities rather than of municipal officials. The latter are often formed into sections or groups within the leagues, each section being concerned with improving a particular phase of municipal administration, *e.g.*, city clerks, city managers, attorneys, finance officers, etc. These groups work in and through leagues of municipalities to improve the practice of administration in their own particular fields. State leagues are variously termed "leagues of municipalities," "municipal leagues," "leagues of cities," "conference of mayors and other municipal officials," etc. The distribution of leagues among the states, the location of their headquarters, the name of the secretary, and the approximate number of member cities as of January 1, 1936, are set forth in Table III.

Each of these leagues performs a variety of services. Perhaps the most common is the annual convention. At these meetings municipal officials are provided with the opportunity to hear pressing municipal problems discussed by well-qualified speakers. More important, however, is the opportunity provided for the interchange of experience among municipal officials on a broad scale. In addition to these annual conventions, several leagues of municipalities schedule regional meetings during the year, at which the officials in a given area discuss problems peculiar to that area, together with more general municipal problems. Both annual conventions and regional conferences are frequently held in conjunction with other associations of public officials. Finally, in some cases training institutes for certain classes of public officials are held in conjunction with annual or regional meetings.

A second league service is its legislative program. Many of the leagues owe their beginning to controversies over the passage of legislation favored by the rapidly growing municipalities and opposed by legislatures predominantly composed of rural members. Hence active support of legislation to assist in the solution of city problems has long been a prominent league service. In forwarding legislation favorable to municipalities and in opposing unfavorable legislation, state leagues proceed on the theory that municipalities are entitled to honest and fair-minded consideration of their problems. In order to secure such consideration, the primary task of leagues is the collection of facts to clarify problems for which legislation is being discussed. It is on the basis of such facts, rather than on pressure generated by special interest, that leagues press for the adoption of their legislative programs. This is the only policy, indeed, which could be followed by leagues, which include the largest and the smallest communities, cities governed by officials belonging to all political parties, council-manager cities, mayor-council cities, commission cities, communities with municipally owned utilities and those without, etc.

One of the few regular legislative sessions being held in 1936 is in New York State, and the program of the New York State Conference of Mayors and Other Municipal Officials serves at once as an illustration of the consensus of New York's municipal officials with respect to municipal needs and as an indication of the type of program supported in other states. The Conference recommended: (1) that cities be given major control over the administration of home relief and that the state take steps to place the administration and financing of municipal welfare work on a permanent basis; (2) that the laws concerning tax exemption be clarified in order to reduce tax dodging to a minimum; (3) that banks be given the power to secure municipal deposits with collateral security; (4) that a law be enacted to relieve city officials of personal liability for loss of municipal funds resulting from bank failures; and (5) that the law be amended so that traffic regulations may be made by the council or by any official or board designated by it, instead of merely by the council itself. Additional significant recommendations were made for changes in town and village laws, election laws, penal laws, etc.

In addition to the adoption of legislative programs many leagues take particular pains to inform their membership of the day-to-day progress of legislation affecting municipalities. During legislative sessions the legislative committees of the leagues meet frequently to discuss the progress of legislation affecting municipalities. Bulletins are issued in which are noted the status of pending bills, the times and places of hearings, and so on.

A third type of service provided by leagues of municipalities is the publication of journals devoted to municipal administration. Magazines are now published by 17 municipal leagues and bulletins issued by 15 others. Perhaps the most interesting experiment in this field is being conducted by *Western City*. This publication, originally sponsored and conducted by the California League of Municipalities, is now serving four states—California, Washington, Oregon, and Arizona. The Washington and Oregon leagues made arrangements for this co-operative effort in 1934, and Arizona followed suit in 1935.

Another significant service performed by state leagues is the operation of an inquiry and information service. Municipal officials who desire advice and assistance in the solution of a problem are invited to send their inquiries to the state leagues. Each league has on file records of the experience of cities both within and without its state in the various fields of municipal administration. In addition, state league secretaries are familiar with the location of the most progressive municipal departments in their states. Many league secretaries also make a practice of calling upon other league secretaries for advice and frequently forward their inquiries to the central secretariat of the American Municipal Association. As various municipal problems have from time to time become fairly universal, several of the more adequately supported leagues have adopted the practice of issuing research studies in the form of bulletins. Still another activity which is often performed is the preparation of model municipal ordinances in various fields of municipal administration.

Leagues of municipalities have probably made more progress during the past ten years in the provision of training facilities than in any other service. This progress was continued in 1935 with the inauguration of several new training programs by municipal leagues. Approximately 15 training courses for police were held by municipal leagues during 1935. It is expected that these courses will be continued in 1936 and that other leagues will undertake similar programs. While police training has been undertaken more frequently than the training of other types of officials, several leagues have set up and continued their training courses for firemen, public works officials, assessors, etc. Training courses are sometimes organized on a zone basis, as in New York and Virginia, but more frequently are held for a period of a week or two at some more or less central point in the state. The courses themselves deal with all manner of administrative problems and practices, and the faculties of the schools often include officials from all over the country.

Perhaps as important to municipal officials during the past three years as any other service is the operation of the field service program through the co-operation of leagues of municipalities and the American Municipal Association. The program provides for the employment by each league of a field representative whose task is to visit cities and to aid municipal officials in the solution of particularly pressing administrative problems.

During 1935 the field service program of 1934 was continued with the employment of field representatives by 26 state leagues of municipalities.

In addition to the above services, which may be termed "standard" services, various leagues are experimenting in new fields. Considerable progress has been made by the leagues in Michigan and Virginia in the field of co-operative purchasing. The theory underlying these experiments is that through co-operation small cities may secure as favorable purchasing terms as even the largest municipalities. Toward the end of 1935 arrangements were completed for the leagues in Michigan and California to assist municipalities in their personnel problems. Here again the experiment is based on the fact that the smaller municipalities are penalized by their size in their efforts to establish and operate personnel agencies. Experimentation along these and other lines will be continued in 1936.

Leagues of municipalities are financed from dues paid by cities, from revenues obtained from the sale of advertising in league magazines, and through grants and other miscellaneous revenues. Leagues are frequently affiliated with state universities and are thereby often able to provide better information and inquiry service through use of the university library facilities and to expand their training program. In spite of the fact that municipal legislation in Ohio and Massachusetts still does not permit the payment of dues by cities to state leagues of municipalities, some progress has been made in 1935 toward the organization and operation of leagues in these states.

Just as the solution to certain municipal problems requires the co-operative action of cities within given states, so also does the solution to other problems require the co-operative action of all of the cities within the several states. Recognition of this fact caused the establishment of the American Municipal Association in 1924 and has led to its continued expansion and growth during the past 11 years. This Association provides on a national scale many of the services which are provided by the leagues on a state basis—an annual convention, an inquiry and information service, etc. Its part in the field service of the state leagues has already been noted. It continued in 1935 the operation of a Washington office, through which continuous attention was given to the course of federal legislation affecting municipalities, assistance was given to many municipal officials by following through applications for PWA and WPA projects, and closer co-operation generally was engendered between federal and local officials. Through this office the problems of municipalities all over the country have been interpreted to officials of the federal government and the policies and programs of the federal government with respect to cities have in turn been interpreted to municipal officials.

The American Municipal Association also has examined the practices

TABLE III

STATE MUNICIPAL LEAGUES

Services and activities during 1935 are discussed in the accompanying article. Official journals of the leagues are listed on page 472. An asterisk (*) indicates nominal or part-time league.

State	Name of League	Headquarters Address	Secretary	Year First Organized	Number of Member Cities
Alabama	Alabama League of Municipalities	State Capitol Montgomery	Ed. E. Reid	1926	...
Arkansas	Arkansas Municipal League	Fayetteville	Spencer Albright	1934	55
Arizona	Arizona Municipal League	Phoenix	Joseph C. Furst	1925	...
California	League of California Municipalities	223 City Hall San Francisco	Richard Graves	1898	223
Colorado	Colorado Municipal League	University of Colorado, Boulder	Don C. Sowers	1923	76
Florida	Florida League of Municipalities	Barnett Bank Bldg., Jacksonville	E. P. Owen	1922	63
Georgia	Georgia Municipal Association	Ansley Hotel Atlanta	Zach Arnold	1934	...
Illinois	Illinois Municipal League	500 E. Capitol Ave., Springfield	A. D. McLarty	1914	616
Indiana	Indiana Municipal League	City Hall, Indianapolis	W. Vincent Youkey	1899	160
Iowa	League of Iowa Municipalities	Marshalltown	Frank G. Pierce	1898	752
Kansas	League of Kansas Municipalities	Fraser Hall Lawrence	John G. Stutz	1910	528
Kentucky	Kentucky Municipal League	Lexington	Carl B. Wachs	1929	166
Massachusetts	*League of Massachusetts Municipalities	11 Beacon St. Boston	C. A. Bingham (Acting Sec'y.)		...
Michigan	Michigan Municipal League	205 South State Ann Arbor	Harold D. Smith	1899	248
Minnesota	League of Minnesota Municipalities	University of Minn. Minneapolis	C. C. Ludwig	1913	361
Mississippi	*Mississippi Municipal League	Lampton Annex Jackson	C. D. Ross (State Manager)		90
Missouri	Missouri Municipal Association	Guitar Building Columbia	George A. Spencer	1914	30
Nebraska	League of Nebraska Municipalities	204 Brownell Bldg., Lincoln	C. E. Beals	1910	278
New Jersey	New Jersey State League of Municipalities	Trenton Trust Bldg., Trenton	S. S. Kenworthy	1915	288
New Mexico	*New Mexico Municipal League	City Hall Albuquerque	Charles E. Wells		17
New York	N. Y. State Conference of Mayors and Other Officials	City Hall Albany	William P. Capes	1910	155
North Carolina	North Carolina League of Municipalities	Capital Club Bldg., Raleigh	Patrick Healy, Jr.	1922	130
North Dakota	League of North Dakota Municipalities	City Hall Bismarck	M. H. Atkinson	1927	173
Ohio	Ohio League of Municipalities	City Hall Dayton	E. E. Hagerman (Acting Sec'y.)	1911	...

TABLE III—STATE MUNICIPAL LEAGUES—Continued

State	Name of League	Headquarters Address	Secretary	Year First Organized	Number of Member Cities
Oklahoma	Oklahoma Municipal League	University of Okla. Norman	F. C. Higginbotham	1913	92
Oregon	League of Oregon Cities	University of Oregon Eugene	Herman Kehrli	1913	110
Pennsylvania	Pa. League of Third Class Cities	Coatesville	Walter E. Greenwood (President)	1900	...
Pennsylvania	Pa. State Association of Boroughs	Hanover	T. F. Chrostwaite (President)	1900	...
South Dakota	League of South Dakota Municipalities	University of S. D. Vermillion	G. R. Breckenridge	1925	...
Tennessee	Tennessee Municipal League	Hermitage Hotel Nashville	John W. Harton	1913	...
Texas	League of Texas Municipalities	2220 Guadalupe Austin	E. E. McAdams	1913	140
Utah	*State Municipal League of Utah	Provo	Terry J. Oldroyd	1907	...
Virginia	League of Virginia Municipalities	Travelers Bldg., Richmond	Morton L. Wallerstein	1905	115
Washington	Assoc. of Washington Cities	University of Wash. Seattle	Russell W. Barthell	1932	77
West Virginia	League of West Virginia Municipalities	Box 427 Charleston		1924	107
Wisconsin	League of Wisconsin Municipalities	114 N. Carroll Madison	Frederick N. MacMillin	1898	393
Wyoming	*League of Wyoming Municipalities	Laramie	G. R. McConnell		...

of European cities and has assisted in the interpretation of these practices to state leagues of municipalities. During 1936 the Association expects to continue and improve its present services and to expand its program. It has just arranged for the operation of a Washington office manned by a full-time representative who has had long experience in municipal administration. This office is issuing a news bulletin which goes weekly to all league secretaries and to many municipal officials. The Association is also equipped to aid state leagues of municipalities in experimenting with new services, such as training schools, co-operative purchasing, development of publications, etc. Two field supervisors have been added to the Association's staff for the purpose of disseminating among state league secretaries and field men information on the experience of other states. It is also hoped that during 1936 the Association will be able to expand considerably its research and information service.

Federal-City Relations*

By Paul V. Betters

Executive Director, United States Conference of Mayors, Washington, D. C.

THE year 1932 marked the beginning of a new era in federal-city relationships in the United States. For the first time, direct and formal contacts were established between municipalities and the government at Washington. Prior to 1932, it is true, a number of federal agencies had established informal contacts with city governments by offering them services, information and advice, and these services are still being extensively used. Until the nation reached the trough of the depression, however, Congressional laws had never touched city functions except through the indirect method of grants-in-aid to the states, contractual relations between federal and city governments were unheard of, and Congress had never devoted any part of its sessions to the problems of cities as political units.

Many of the new federal-city contacts of the past three years undoubtedly owe their sudden appearance and rapid growth to the economic depression. In this category fall the relationship of the federal government to municipal finance and credit, the federally-financed public works projects of municipalities, and the federal relief program as it affects cities. Other new developments, however, not primarily outgrowths of the economic crisis, include the federal social security program to aid localities in caring for destitute unemployables, federal utility legislation touching city governments, the new federal-city cooperation in crime control, the provision for federally-supervised "free ports" operated by cities, and a myriad of other miscellaneous direct contacts between Washington and municipal governments.

The first direct strands were spun between the cities and the federal government with the passage of the Emergency Relief and Construction Act of 1932. This statute was necessitated by the breakdown of state and local finance and credit, due to several years of rising relief costs and diminishing tax revenues. Under Title I of the Emergency Relief and Construction Act, the Reconstruction Finance Corporation was authorized to lend a total of $300,000,000 to supplement the funds of states and their political subdivisions for direct and work relief. Title II of the Act permitted states and localities to share in the $1,500,000,000 loan fund appropriated for self-liquidating construction projects.

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* A detailed study of the new federal-city relationships in their administrative and constitutional aspects is made in *Recent Federal-City Relations*, by Paul V. Betters, J. Kerwin Williams, and Sherwood L. Reeder. United States Conference of Mayors, 730 Jackson Place, NW, Washington, D. C., 1936. 145pp. $2.50.

Thus in 1932 an unprecedented situation was created in which cities borrowed federal money to carry on what had been generally regarded as local functions—the provision of relief for the destitute and the construction of local public works. For the first time in American history, cities and the federal government entered into a debtor-creditor relationship, and cities were placed under certain legal and moral obligations to the national government. In the case of the self-liquidating public works projects financed under the Act of 1932, the RFC, a federal agency, was actually the holder of a mortgage lien on these local undertakings until the costs of the projects had been completely liquidated. The Act did not contain any provisions, however, setting minimum standards for relief or for wages, hours, or conditions of employment on the work projects.

The Emergency Relief and Construction Act of 1932 proved to be merely the first stepping-stone to a closer relationship between the federal government and cities. The meagre relief loan fund was soon exhausted, and many local governments found that debt limits and technical difficulties made it impossible for them to qualify for the public works loans. Of the $1,500,000,000 made available in the Act for private and public self-liquidating construction projects, only a little more than 2½ per cent was finally authorized for loans to cities.

During the following months, a number of proposals were made for federal legislation intended to bolster municipal credit and rescue cities in grave financial difficulties. The next important federal enactment directly concerned with municipal finance was the Municipal Debt Readjustment Act of 1934. Estimates of the number of cities and towns in default at that time on the interest or principal of their bonds ranged from 1,000 to 3,000, and the amount in default may have been as high as two billion dollars. The situation was one which might easily have had serious repercussions upon solvent cities and even an adverse effect on the federal credit. After debate on several alternative measures, Congress finally adopted the Sumners-Wilcox Debt Readjustment Act, providing an orderly procedure for municipal refunding and protecting insolvent cities against vexatious court actions brought by a stubborn minority of bondholders. Although popularly called the "Municipal Bankruptcy Act," the Sumners-Wilcox law did not in any sense enable cities to go through bankruptcy proceedings and emerge as new legal entities. As the title of the law indicates, it was merely a method for readjusting and not extinguishing municipal debts, and in most cases the outstanding debt of a city was not reduced. Federal statutory aid was necessary because, under the contract clause of the federal constitution, this type of Act could not be passed by state governments.

Besides these provisions for loans and debt adjustments, however, Congress has enacted legislation designed to aid cities in the collection of delinquent and current taxes. A section of the Home Owners' Loan Act, for example, provides for the payment of delinquent taxes with funds of the Home Owners' Loan Corporation before any home can be refinanced. Since the creation of the HOLC in 1933, well over $200,000,000 in back taxes has thus flowed into municipal treasuries, restoring many cities to solvency and greatly improving the marketability of city securities. Another instance of recent federal legislation enacted to aid municipal treasuries is the "pink slip amendment" passed by Congress in April, 1935. By the terms of this amendment, local tax officials are provided with a means of obtaining information from federal income tax returns in order to check evasion of local taxes. The procedure supplies local tax collectors with data on the location and ownership of personal property and intangibles which might otherwise be concealed, and eases the tax burden upon urban real estate.

New federal legislation has also served to safeguard municipal funds on deposit in banks and to strengthen the municipal bond market. The Federal Deposit Insurance Corporation, created by the Glass-Steagall Banking Act of 1933, was made permanent and broadened in scope by the Banking Act of 1935. Under this law municipal funds as well as private bank deposits are insured up to $5,000, with the additional provision that funds placed in legally segregated accounts are separately insured. Even where municipal deposit accounts are too large to be fully guaranteed by the FDIC, the federal insurance law gives protection to city funds by subjecting insured banks to special scrutiny and by preserving these banks from the bad effects of "runs" by frightened depositors. The municipal bond market has been aided by the express exemption granted to municipalities, in the Securities Exchange Acts of 1933 and 1934, from the registration requirements and personal liability clauses that apply to the flotation of commercial securities.

During the past three years, also, a number of federal laws have been passed which have had an adverse effect upon city treasuries. The Banking Act of 1933, for example, provided that no federal reserve member bank might directly or indirectly pay any interest on demand deposits, except in the rare cases where a contract providing for such payment antedated the passage of the statute, or where the state law required interest payments on all city deposits. This provision of the banking act has caused cities a substantial loss in interest accruals.

Another federal policy unfavorable to city finance was put into effect by the Revenue Act of 1932, which imposed a manufacturers' excise tax upon a number of commodities commonly purchased at retail by cities. This tax was later relaxed, however, in regard to purchases made for "essential" governmental functions, and in 1935 was finally eliminated entirely from all purchases made for the exclusive use of a city, thus saving municipal governments considerably more than a million dollars a year. From 1932 until January 1, 1935, a federal check tax was collected on all drafts made out by a city in connection with "non-essential" governmental functions. As in other tax levies, the definition of "non-essential" city functions made by the Bureau of Internal Revenue covered a broad range from water-supply plants to city cemeteries. Municipal treasuries were thus forced to make an annual outlay for federal check taxes which probably totalled considerably more than $100,000.

Processing taxes imposed under the Agricultural Adjustment Act, and the high and collusive "code prices" paid by many cities to unscrupulous vendors while the National Industrial Recovery Act was in effect, are additional examples of federal policies which caused a drain on city treasuries. The contention of the Reconstruction Finance Corporation that its purchases of preferred bank-stock were immune from local taxation had the effect of reducing potential city revenues until a Supreme Court decision in February, 1936, held such stock to be taxable. Legislation to render the preferred bank-stock legally tax-free is at this writing being considered by Congress. Still another new tax relationship between cities and the federal government has been brought about by the recent and more stringent rules providing for the payment of federal income taxes by municipal officers and employees engaged in functions which the Internal Revenue officials classify as "non-essential" or "proprietary."

Federal-municipal relationships even more significant than the foregoing have developed since 1932 in the fields of public works and relief. After the Emergency Relief and Construction Act of 1932 had demonstrated that interest-bearing loans were not enough to solve the relief and unemployment problems of localities, the Federal Emergency Administration of Public Works was created by Title II of the National Industrial Recovery Act of 1933. This statute specifically mentions cities among the political units eligible to receive federal grants of 30 per cent and loans of 70 per cent for local public works projects. The Emergency Relief Appropriation Act of 1935 contained provision for similar non-federal public works on the still more liberal basis of 45 per cent grant and 55 per cent loan. In return for these federal allotments, cities have been required to enter into contractual agreements with the national government.

The closely knit city-federal relationship resulting from the public works program never before existed in the United States. For the first time, cities have received federal funds directly instead of through the channels of state governments, and the cities themselves are held directly responsible for the proper disbursement of their allotments and for the repayment of the federal loans. All proposals for municipal projects to be constructed wholly or in part with federal funds must be approved in detail by the federal government. The Public Works Administration has permitted cities to carry on the construction work, but imposed on them a federal schedule of wages, hours, and conditions of employment. The work is inspected by federal public works officials, and financial transactions are reviewed and audited by federal officers. Such supervision from Washington has been carried on, of course, with the consent of the municipality concerned, for there is no compulsion on any city to sponsor public works projects against its will. Nevertheless, the need for local public works as well as for employment opportunities has left many cities with no real alternative to accepting this form of federal aid.

Even in a summary as brief as this, mention should be made of the special programs of the PWA that have particular importance for cities. Authorizations totalling $125,000,000 have been made for 49 low-cost public housing projects, a number of which also involve slum-clearance, to be undertaken by the Housing Division of the PWA in continental United States and our island possessions. In addition, one project for slum-clearance alone is being carried on in the city of Washington. City officials or civic groups within cities are eligible to apply for federal housing developments, and municipal housing authorities may in the future be entrusted with their management. Housing projects built with appropriations under the Emergency Relief Act of 1935 receive a 45 per cent federal grant and 55 per cent loan, the latter being repaid to the federal government out of rents collected over a 60-year period. The houses built with NIRA funds were to receive grants and loans on a 30-70 basis, but a recent decision of the comptroller-general has made it necessary for Public Works Administrator Ickes to seek special Congressional authorization for making the grants. Although protests have been made by a few cities regarding the tax-free federal housing projects within their boundaries, the PWA low-cost housing program has conferred tangible benefits upon municipalities. In reducing slum areas, the federal government has at one stroke given employment opportunities to urban workers, thus lessening municipal relief burdens, and also lightened city expenditures for policing and social services.

Another aspect of the federal public works programs which has particular importance for cities is the series of "emergency" federal appropriations for city roads and streets. This new policy was inaugurated by the Emergency Relief and Construction Act of 1932, and made still more liberal by the Acts of 1933 and 1935. The Bureau of Public Roads has issued definite rules and regulations insuring that state highway departments spend not less than one-fourth of the federal funds upon eligible highway projects within municipalities. Provision for grade-crossing elimination within city boundaries was included in the Act of 1935. Fifty per cent of these projects are located within cities or metropolitan areas, and the work is 100 per cent federally-financed except for right-of-way costs and property damage.

From the point of view of cities, municipal power plants constitute still another important phase of PWA activities. Loans and grants for constructing city power plants were first authorized by the NIRA in 1933, and additional funds were allocated in 1935. Up to December 31, 1935, allotments totalling $12,000,000 were authorized by the PWA for approximately 140 municipal power plants, including new plants and additions and extensions to previously existing ones. City power plants financed with the "old money" of the NIRA receive a 30 per cent federal grant; the grant is 45 per cent in the case of plants financed under the Act of 1935. More than half of the cities, moreover, have borrowed the remaining 70 or 55 per cent from the federal government. The right of the PWA to make loans and/or grants to municipalities for "competitive enterprises" such as municipal power plants has been challenged in the courts in more than a score of lawsuits, but final judicial determination has not yet been made.

Relief policies have also served to bring Washington into close contact with municipalities. The creation of the Federal Emergency Relief Administration in 1933 meant that the federal government proposed to take over part of the financial responsibility for the unprecedented relief burden of the nation. Federal funds were to supply the necessary remainder after states, counties and cities had all contributed to the extent of their ability. The administration of direct relief was not transferred to Washington, but left in the hands of state and local administrators who had full power to frame local policies to fit local needs. In cases where "more effective and efficient cooperation between the state and federal authorities (might) thereby be secured," the federal relief administrator was empowered to supplant state relief officials with federal appointees, but this power had to be exercised in only six states. In the other states, federal authority extended only to requiring monthly financial reports from the governor and making federal regulations which would guard the public against inefficiency, injustice and dishonesty on the part of local relief administrators. The monthly federal grants for each state also included funds for state and city work relief programs, on which the federal government prescribed minimum wage and hour standards. Special programs of the FERA, such as emergency education and transient relief, are primary examples of the use of federal funds for functions commonly regarded in normal times as local responsibilities.

The Civil Works Administration, in existence from November, 1933, through March, 1934, provided for a more definite federal-city relationship than did the direct and work relief activities of the FERA. The CWA was a "pump-priming" program to foster general economic recovery, and as such it was directed and financed by the federal government. The overwhelming majority of CWA projects, however, were suggested by cities and towns, and many of the projects supplied useful information to municipal governments or improved their physical plants. A federal agency which contributed to the success of the CWA, in addition to supplementing local relief contributions, was the Federal Surplus Relief Corporation. This agency, reorganized in November, 1935, as the Federal Surplus Commodities Corporation, processed and distributed surplus commodities, thus providing materials for CWA work projects as well as for state and local work programs.

The Works Progress Administration set up under the Act of 1935 is similar to the old CWA in being primarily a federal program. WPA projects are usually sponsored by cities, however, and these local governments are paying an average of 18 per cent of the costs. Nevertheless, proposed undertakings must meet with federal approval and be carried on under the auspices of federal officials. An important WPA project sponsored by the federal government itself is the Suburban Resettlement program, which is constructing with federal funds a new type of government-built housing in urban areas. Besides managing the suburban communities bequeathed to it by the Division of Subsistence Homesteads in the Department of the Interior, the Suburban Resettlement Division has started construction on four "green belt" projects or "garden cities" which are to house 5,000 families at a total cost of $31,000,000. The tax-free status of all these projects while the federal government holds title to them, and the possibility that the "green belt" developments may eventually be sold or transferred to local housing authorities, create both immediate and potential city-federal relationships of a new type.

Linked with the federal government's new policy of shifting unemployables on relief back to the care of states and localities is the social security program adopted by Congress in April, 1935. The Social Security Board is charged with administering a system of federal grants-in-aid to the states for the aged, the blind, mothers with dependent children, crippled children, maternal and child welfare, public health, and the administrative expenses of state unemployment compensation systems. States must conform to federally-prescribed standards of law and administration in order to be eligible for federal funds. By setting uniform minimum standards of relief for unemployables, and bearing part of the costs, the federal government will thus share a responsibility which traditionally rested entirely upon states and localities.

In the field of utility legislation, Congress has recently passed several statutes affecting cities. The Johnson Act of May, 1934, prevents utility companies from taking rate cases into the federal district courts, prevents delays in utility litigation, and thus gives greater effectiveness to rate determinations of state or municipal regulatory bodies. The Federal Power Commission survey which has been in process since 1934 will make it possible for city agencies to judge the reasonableness of the rates which they pay to private utility companies. Cities operating their own power plants will find the Commission's studies of rate structures useful in suggesting means for broadening their market and increasing their sales. The Public Utility Holding Company Act of 1935 exempts city-owned power plants from the registration requirements and other regulations imposed on utility holding companies, and benefits the city bond market by classifying municipal bonds in the narrow category of securities which holding companies may freely buy.

The Tennessee Valley Authority, of course, is the outstanding example of a federal power policy directly affecting cities. Sixteen cities in the Valley are using TVA power, and 75 other communities have expressed a willingness to enter into power contracts with the Authority. The TVA prescribes the resale rates which the cities may charge consumers and supervises accounting methods and operation of the resale agency. In some instances, the TVA itself has constructed or bought city distributing plants, and is operating them until the municipalities have amortized the costs by a small "surcharge" on consumers of electrical energy.

A new type of federal-city cooperation has developed in the field of crime control due largely to laws passed by the 73rd Congress in 1933 and 1934. The problem of the roving interstate criminal has caused the federal government to stretch its taxing and commerce powers to cover the "twilight zone" previously existing between federal and local crime jurisdiction. In addition, Washington has adopted a policy of aiding localities in improving their police methods and training their police officers.

New federal-city contacts which do not fall into the categories described above include foreign-trade zones operated by a city under the auspices of a federal cabinet board, in accordance with the Act of June, 1934; the United States Employment Service established in 1933, to which many cities contribute funds as well as share the upkeep expenses of local branch offices; the authorization given by Congress in 1935 to the Secretary of the Treasury to dispose of certain government property to municipalities at very modest prices; and the activities of the Federal Emergency Relief Administration in rehabilitating the city of Key West, Florida, and in paying certain New Orleans employees in 1935 when that municipality found itself unable to meet its payrolls. Finally, there are several instances of pending legislation which, if passed by Congress, will affect future relations between the cities and the government at Washington. A bill has been sponsored by the American Vocational Association whereby the Office of Education would help provide professional training for persons already in the municipal service. In a slightly different field is the proposal of Representative Celler that the RFC be empowered to make loans to institutions chartered for the purpose of lending at low interest rates to delinquent taxpayers in urban areas. In so far as this Congressional law would encourage property-owners to borrow for their tax needs rather than let delinquencies pile up, it would be a distinct aid by the federal government to municipal treasuries.

The complex nature and far-reaching possibilities of these new federal-city contacts cannot be summed up satisfactorily in any brief generalization. It should be said, however, that the developments since 1932 do not necessarily point to ultimate centralized control over cities. Co-operation, not dictation, is the basis of the new relationships, and in none of them has the federal government trespassed upon city charters, state laws, or state constitutional provisions.

Legal Classification of Cities By States

By George C. S. Benson

Managing Editor, State Government, *Chicago*

THE 1935 state legislatures made few important changes in the legal classification of cities as pictured in The Municipal Year Book, 1935 (pp. 136-63). No state changed its code from one of the major types to another. Nevertheless, a few changes are worth noting.

Constitutional home rule has made no converts for six years, but a progressive liberalization of municipal codes continues. West Virginia is preparing to vote on a home rule amendment in 1936. Illinois made enough headway to put bills for a municipal code committee and statutory home rule through the Senate. Michigan and Wisconsin aligned themselves with a good many other states by putting two year limits on successive voting for charter change—a not undesirable provision, since it compels a municipality to give a new form of government some chance to work out.

Utah passed one constructive act by simplifying procedure for changing classification when a municipality moves into a new population bracket. Certification of the mayor and gubernatorial proclamation are all that is required. The most thought provoking changes in local governmental machinery came from the Louisiana legislature.

Through the co-operation of the state correspondents of the Year Book the writer is enabled to present the following picture of changes made in 1935. To secure a complete picture it is necessary to read the information below in conjunction with the section on the same state appearing in the 1935 edition of this Year Book.

California. A popular vote is provided on the question whether a city charter is to be framed by a board of freeholders. The legislative body may frame a charter in lieu of the board of freeholders.

In case it is desired to incorporate areas in which a county or city holds title to more than 60 per cent of the value of the lands, the consent of supervisors or city council must be secured (Chapter 264, 1935 statutes).

Florida. Florida is still considering the municipal code which is to be enacted by the legislature in 1937, in pursuance of a 1934 constitutional amendment. The 1935 legislature adopted Senate Concurrent Resolution No. 16, sponsored by the Florida League of Municipalities, providing for a commission of five senators and five representatives to study various plans and to make recommendations. The legislature, however, is already alive to the rich possibilities of classification, if one may judge by an act establishing a civil service board for police and fire departments in cities and towns between 7,281 and 7,607.

ILLINOIS. The beginning of improvement of one of the least liberal municipal codes of any great industrial state was made when a statutory home rule bill and a bill creating a municipal code commission passed the senate. Both bills were killed in the house, however. The term of municipal elective officers was extended by two years.

INDIANA. A general promotion was put through by the 1935 Indiana legislature. Two thousand has taken the place of three thousand as the dividing point between cities and towns. Another act authorizes any town in the state to become a fifth class city by popular vote. The board of town trustees is authorized to submit this question to the voters and is required to do so upon petition of one-third of the legal voters. No provision for commission or manager forms has yet been made.

LOUISIANA. Act No. 1 of the extraordinary session of February 26, 1935, provided for five major departments in cities of the first class and three in cities of the second class. Act No. 25 of the extraordinary session of July 4 extended the power of the state civil service commission from passing upon selection of police and fire department heads to power to pass upon the selection of all municipal, parochial, or state officers or deputies who are not elected. No phrases about extension of the "merit system" were included.

MICHIGAN. New charters may be submitted to the voters only once in two years, and only two special elections a year may be held (Sec. 2241).

NEW YORK. The already liberal optional charter provisions for cities were extended to first class cities, and optional charter legislation was enacted for counties.

NORTH DAKOTA. Aldermen shall hold office for four years, one half of them to be elected every two years (Ch. 190). The biennial election for city officers is to be on the first Monday in April of even numbered years. The item veto is given to mayors (Ch. 192).

SOUTH DAKOTA. A general revision of the city manager statutes (Ch. 158) clarifies procedure. On petition of 15 per cent of the electors and a majority vote of all electors at a special election, the council or board of commissioners shall hire a city manager, who is to have the customary powers. Commission cities which want managers shall choose nine commissioners, three at each election.

UTAH. First class (above 50,000), second class (above 7,000), and third class (above 800) cities may establish their status upon certification of the mayor or president of the board of trustees and by proclamation of the governor (Ch. 21). Communities of 100 or more may become towns by action of the county commissioners.

WASHINGTON. The 1935 YEAR BOOK should be corrected to note that when cities wish to adopt the council-manager plan the board of freeholders is appointed by the city council rather than the state legislature.

WEST VIRGINIA. A home rule amendment to abolish special laws for municipal incorporation and to provide by general laws for incorporation and classification was proposed by the legislature. Electors of any municipal corporation over two thousand can adopt their own charter if this is accepted.

WISCONSIN. Referenda or changes in form of government of city or village may not be held more often than every two years and must be held at the spring election or at a special election (Ch. 248, amending sec. 66.01 [8]).

Governmental Data on the 960 Cities Over 10,000 Population*

THE cities with more than 10,000 population which are listed in Table IV were obtained directly from the enumeration made by the United States Bureau of the Census in 1930. However, Table IV does not include 23 unincorporated townships in California, New Jersey, and Pennsylvania which were listed in the census enumeration because they "had a total population of 10,000 or more and a population density of 1,000 or more per square mile,"[1] but it does include both Texarkana, Arkansas, and Texarkana, Texas, which are enumerated by the Bureau of the Census as only one city. Therefore 960 cities are listed in Table IV, while the census enumeration contains 982. The population figures for all cities are taken from the 1930 census.

Area. Twenty-five cities annexed areas during 1935. Only nine of these annexations were of more than 100 acres, the most significant being that of Wilson, North Carolina, which increased its area 50 per cent by adding 1,300 acres. Austin, Texas, and Provo, Utah, each added 500 or more acres to its incorporated territory. The only cities over 100,000 population to annex area were Los Angeles, California (74 acres); Milwaukee, Wisconsin (8 acres); and Reading, Pennsylvania (70 acres).

Form of Government. The type of government for all cities is shown in Table 1. More than one-half of these cities operate under the mayor-council plan. The mayor-council group includes 15 cities with bicameral legislative bodies[2] and many places of over 10,000 usually termed towns or villages, which operate under a board of trustees and president, a plan which closely resembles the mayor-council form. For the first time the number of cities operating under the council-manager form exceeds the number under the commission form. The town meeting continues to function in 33 cities in Massachusetts, two in Connecticut, one in New Hampshire, and one in New Jersey, although a number of Massachusetts towns have availed themselves of statutory provisions enabling the adoption of a representative town meeting. Under the latter plan "pure democracy" is mitigated to the extent of substituting a large number of district delegates elected on a representative basis for the unwieldy town meeting which all qualified electors are permitted to attend.

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* This article is a summary of the data for the 960 cities in Table IV beginning on page 171. For summary of previous years cf. THE MUNICIPAL YEAR BOOK, 1935, pp. 164-169, and THE MUNICIPAL YEAR BOOK, 1934, pp. 101-106.

[1] Cf. *Fifteenth Census of the United States* (1930), Population Bulletin, first series, United States Summary, p. 1.

[2] The 15 cities which have bicameral legislative bodies are: New York City; Brockton, Everett, Malden, New Bedford, Springfield, Worcester, and Newton, Massachusetts; Pawtucket, Providence, and Woonsocket, Rhode Island; Atlanta, Georgia; Danbury and New Britain, Connecticut; and Richmond, Virginia. The average number of aldermen in these cities is eight, and the average number of councilmen is 21. In 1903, about one-third of all cities of over 25,000 population had bicameral councils; in 1917, 24 cities had bicameral legislative bodies; and in 1929, 15 cities had this type of council. Holyoke, Massachusetts, which has been reported in previous issues of the YEAR BOOK as having a bicameral council, reports this year that it has a unicameral council with seven aldermen elected by districts and 14 elected at large.

Table 1

Form of Government in 959 American Cities by Population Groups*

Population Group	Total Number of Cities	Mayor-Council		Commission		Council-Mgr.		Town-Meeting	
		No.	Per Cent	No.	Per Cent	No.	Per Cent	No.	Per Cent
Over 500,000	13	13	100.0	–	–	–	–	–	–
200,000 to 500,000	27*	10	37.0	10	37.0	7	26.0	–	–
100,000 to 200,000	52	30	57.6	11	21.2	11	21.2	–	–
30,000 to 100,000	217	106	48.8	52	23.9	56	25.9	3	1.4
10,000 to 30,000	650	387	59.6	113	17.4	116	17.8	34	5.2
All Cities Over 10,000 ..	959	546	56.9	186	19.4	190	19.9	37	3.8

* Washington, D. C., has been omitted because it is governed by Congress and an appointed commission of three, and thus does not constitute any usual form of municipal government.

There were changes in the form of government in 11 cities in 1935. Toledo, Ohio, and Schenectady, New York, which had been operating under the mayor-council form, started operation under the council-manager form, which they adopted in 1934. Two other mayor-council cities—Wheeling, West Virginia, and West Hartford, Connecticut—shifted to the council-manager form during the year. The mayor-council form, adopted in 1934 by Lawrence, Kansas, formerly a commission city, went into effect on April 1, 1935. The council-manager form was adopted by three commission cities—Trenton, New Jersey; Saginaw, Michigan; and Huron, South Dakota. Dothan, Alabama, and Johnson City, Tennessee, abandoned the mayor-council form for the commission form. Finally, Brownwood, Texas, which was formerly a council-manager city, has taken advantage of a charter provision which permits its elected mayor to serve as manager. It is therefore listed as a mayor-council city.[3]

Number of Councilmen. Variations in the number of councilmen for the various forms of government and population groups are shown in Table 2. The mode indicates the most frequent number of councilmen in the class, while the median indicates the middle item when the numbers for the various cities are arrayed according to size. The median rather than the arithmetic average was selected as a summarizing figure for this purpose because it gives less weight to the bicameral councils of extreme size in some eastern and southern cities. For example, New York has a council of 72 members; Providence, Rhode Island, a council of 52; and Worcester, Massachusetts, one of 41. The range indicates the smallest and the largest councils in each group of cities.

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[3] For other administrative changes not affecting the fundamental form of government cf. John Blandford, "Administrative Organization," page 7 this YEAR BOOK.

TABLE 2

NUMBER OF COUNCILMEN IN 959 CITIES OVER 10,000 POPULATION BY POPULATION GROUPS AND TYPE OF GOVERNMENT*

Population Group	Mayor-Council			Commission			Council-Manager		
	Range	Mode	Median	Range	Mode	Median	Range	Mode	Median
Over 500,000	9–72	–	22	–	–	–	–	–	–
200,000 to 500,000	7–52	–	13	3–7	5	5	5–9	9	9
100,000 to 200,000	5–41	–	15	3–5	5	5	5–14	–	9
30,000 to 100,000	4–32	–	10	3–7	5	5	3–17	5	7
10,000 to 30,000	3–32	7	7	3–6	3	3	3–15	5	5
All Cities Over 10,000	3–72	7	8	3–7	5	5	3–17	5	5

* Washington, D. C., has been omitted from this table because it is governed by Congress and an appointed commission of three.

It appears from data in Table 2 that in all forms of government the size of the council tends to decrease with the size of the city. This is probably due to a diminishing need for group representation in the smaller cities. As would be expected, councils in the commission cities are smaller than those under the other two forms of government. However, the median size of councils in all council-manager cities is the same as the median size for all commission cities and tends to exceed the latter only in cities with more than 30,000 population. The councils of mayor-council cities greatly exceed in size those of the other two forms of government in the larger cities but tend to approach the others in size in the cities from 10,000 to 30,000 population. In cities with the town meeting plan, the range in number of selectmen is three to ten, with 27 of the 37 cities having three selectmen.

Several changes in the size of councils were made in 1935. Charlotte, North Carolina, increased the number of councilmen from five to eleven; Asheville, North Carolina, from seven to nine; and Taunton, Massachusetts, from nine to 13. Non-partisan council elections gave way to partisan elections in Asheville. Kansas City, Kansas, reduced the number of commissioners from four to three. The size of the council in a number of commission and mayor-council cities has been increased by one this year because these cities report that the mayor is a member of the council.

The number of councilmen carried in Table IV for the town-meeting towns is the number on the board of selectmen, which is the continuing governing body of the town, rather than the number in the town meeting, which has final legislative authority but which meets only periodically.

Terms of Councilmen. Terms of office for city councils show relatively little variation. The choice in most cities as indicated in Table 3 narrows down to the two- or the four-year term, with mayor-council cities preferring the two-year term, commission cities preferring the four-year term, and council-manager cities being about equally divided between the two. A few of the smaller cities between 10,000 and 30,000 continue to hold annual council elections, most of them having the town meeting form of government. Three-year terms are in effect in some cities, mostly in the smallest population group, while a few scattering cities prefer five- and six-year terms.[4]

TABLE 3

TERMS OF OFFICE FOR 959 CITY COUNCILS ACCORDING TO FORM OF GOVERNMENT*

Council Term of Office	All Cities Over 10,000	No. of Mayor-Council Cities	No. of Commission Cities	No. of Council-Manager Cities	No. of Town-Meeting Cities
1 year	28	10	1	1	16
2 years	465	333	49	81	2
3 years	73	25	20	15	13
4 years	372	177	106	88	1
5 years	8	0	7	1	0
6 years	8	1	3	4	0
Not Reporting	5	0	0	0	5
Total	959	546	186	190	37

* Washington, D. C., has been omitted because it is governed by Congress and an appointed commission of three.

The few changes which were made in 1935 in the terms of office for councilmen were in the direction of longer terms. Lincoln and Peoria, Illinois; Lincoln, Nebraska; and Tuscaloosa, Alabama, all provided four-year terms for council members in place of two- or three-year terms.

Voting in Municipal Elections. An analysis of the number of votes cast in council elections in 760 cities according to the population over 21,[5] the number of registered voters, and the number of voters in the last council election is contained in Table 4. The proportion of the registered voters actually voting was larger in cities between 100,000 and 500,000 than in other cities, while the proportions of registered voters and of actual voters to the population over 21 seem to vary inversely with the size of the city. According to these data, only a little more than two-fifths of the population over 21 in all cities participated in the last council election—the remainder refraining because of lack of citizenship, lack of interest, sickness, or some other reason. This proportion may be compared with the approximately

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[4] Information as to the type and method of council election and the salaries of the mayors and councilmen in all cities over 30,000 is contained in THE MUNICIPAL YEAR BOOK, 1934, pp. 101-106.

[5] Obtained from *15th Census of the United States,* Volume III, Parts 1 and 2, Table 15.

54 per cent of the total population over 21 in the United States which voted in the presidential election of 1932.

The proportion of registered voters to the population over 21 in all cities (62.0 per cent) is slightly higher than the figure reported in the 1935 YEAR BOOK (60.4). This may indicate an increased electoral interest in municipal affairs, or it may mean only that more persons have reached the age of 21 since the 1930 census than the number of persons over that age who have died.

Small proportions of voters in the general elections in some southern cities may be attributed to the fact that actual contests are known to take place in the Democratic primary, with the result that the general election fails to arouse interest. In certain cities the number voting is the same as the number of registered voters because of the fact that the registration lists are "purged" of all non-voters at each election.

TABLE 4

NUMBER OF VOTERS IN COUNCIL ELECTIONS IN 760 AMERICAN CITIES*

Pop. Group	Pop. Over 21 in 1930	Registered Voters, 1934 Number	Registered Voters, 1934 Per Cent of Pop. Over 21	Voters Last Council Election Number	Voters Last Council Election Per Cent of Registered	Voters Last Council Election Per Cent of Pop. Over 21
Over 500,000	13,635,722	8,136,250	59.7	5,418,257	66.6	39.7
200,000 to 500,000.....	4,864,600	2,786,904	57.3	1,963,818	70.5	40.4
100,000 to 200,000.....	3,345,655	2,055,119	61.4	1,449,801	70.6	43.3
30,000 to 100,000......	5,865,324	3,808,856	64.9	2,592,479	68.0	44.2
10,000 to 30,000.......	5,040,422	3,506,405	69.6	2,345,873	66.9	46.5
All Cities Over 10,000...	32,751,723	20,293,534	62.0	13,770,228	67.9	42.0

* Because of inadequate data four cities from 200,000 to 500,000 population, 11 cities from 100,000 to 200,000, 36 cities from 30,000 to 100,000, and 149 cities from 10,000 to 30,000 have been excluded from this table.

Municipally Owned Utilities. Of the 930 cities over 10,000 reporting on the ownership of utilities as shown in Table 5, 70 per cent reported owning water works, 28 per cent airports, 14 per cent electric light plants, and 12 per cent markets. Five more cities reported the ownership of electric light generating and distributing systems than in 1935. Of the 131 cities operating electric light plants, 95 are in the 10,000 to 30,000 population group. Only 13 cities stated that they own electric distribution systems which purchase power from private sources. All cities over 200,000 population report owning one or more utilities, and only four cities from 100,000 to 200,000 reported no utilities owned by the city. Of the 930 cities of over 10,000 population which reported, 187, or 20 per cent, own no utilities, and 152 of these are in the 10,000 to 30,000 population group. The three largest cities which reported ownership of street railways are Detroit, New York, and San Francisco. Philadelphia is the only city over 500,000 to own a gas plant. Electric light plants are owned and operated by the following cities with more than 200,000 population: Detroit, Cleveland, Los Angeles, Columbus, and Seattle.

TABLE 5

OWNERSHIP AND OPERATION OF UTILITIES AS REPORTED BY 930 AMERICAN CITIES

Type of Utilities	All Cities Over 10,000	Over 500,000	200,000 to 500,000	100,000 to 200,000	30,000 to 100,000	10,000 to 30,000
Abattoir	36	1	0	3	14	18
Airport	261	12	22	27	59	141
Electric Distrib.	13	1	0	0	3	9
Electric Light	131	3	2	5	26	95
Gas	30	1	3	3	3	20
Gas Distrib.	4	0	0	0	1	3
Market	108	7	14	12	36	39
Port	60	5	10	13	15	17
Street Railway	14	3	3	2	2	4
Water Works	658	12	25	42	153	426
No Utilities	187	0	0	4	31	152
Not Reporting	30	0	0	2	9	19

Table IV

DIRECTORY AND GOVERNMENTAL DATA FOR THE 960 CITIES OF OVER 10,000 POPULATION

This table includes all cities in the United States over 10,000 population (1930 federal census) but not 23 townships classed by the Census Bureau as urban places. Cities are arranged alphabetically within five population groups; population for cities over 100,000 is given in thousands. Data on land areas, reported to the Bureau of the Census by local officials in 1933, have been partially brought up-to-date to the extent of including the annexations made by 25 cities in 1935. Under "Form of Government" mayor-council cities are indicated by "MC"; council-manager cities by "Mgr"; commission cities by "Com"; and town meeting cities by "TM." In council-manager and commission governed cities, the number of members of the council, shown in column five, generally includes the mayor; in mayor-council cities the mayor is usually an additional officer. Data on population over 21 are based on U. S. Census *Population,* Vol. III, Part 1 and 2. Utilities owned and operated are indicated as follows: electric light plant "E"; electric distribution system only "Ed"; gas plant "G"; gas distribution system only "Gd"; water works "W"; port facilities "P"; public market "M"; street railway "S"; airplane landing field "A"; abattoir "Ab." These data were reported in February, 1936, by local officials. An asterisk (*) refers to notes at the end of the table.

City	Population 1930 (000 omitted)	Land Area in Acres	Form of Government	CITY COUNCIL		Number Registered Voters	Number Voted Last Council Election	Population over 21 in 1930	Utilities Owned and Operated
				Number of Councilmen and Term of Years	Next Election and Number to be Elected				
Over 500,000									
Baltimore, Md.	805	50,381	MC	19—4	5-2-39—19	373,760	182,177	516,614	AW
Boston, Mass.	781	28,096	MC	22—2	11-2-37—22	305,607	169,640	507,711	MA
Buffalo, N. Y.	573	24,894	MC	15—2*	11-2-37—12	228,581	199,158	362,067	WPMA
Chicago, Ill.	3,376	129,302	MC	50—4	4- -39—50	1,503,204	750,760	2,209,514	WA
Cleveland, Ohio	900	46,774	MC	33—2	11-2-37—33	369,502	276,538	562,851	EWMA
Detroit, Mich.	1,569	88,256	MC	9—2	11-9-37—9	503,274	167,312	991,100	EWMSA
Los Angeles, Calif.	1,238	287,594	MC	15—2	5-4-37—15	604,710	276,897	891,136	EWPA
Milwaukee, Wis.	578	27,740	MC	27—4	4-7-36—27	229,620	175,246	373,553	EdWPM
New York, N. Y.	6,930	191,360	MC	72*—2	11-2-37—65	2,324,389	1,967,869	4,511,021	WPMSA
Philadelphia, Pa.	1,951	81,920	MC	22—4	11- -39—22	808,644	717,511	1,260,238	GWPA
Pittsburgh, Pa.	670	33,365	MC	9—4	11- -37—5	246,542	187,322	413,924	WA
St. Louis, Mo.	822	39,277	MC	29—4	4-6-37—14	371,078	160,835	560,655	WMA
San Francisco, Calif.	634	26,880	MC	11—4	11-2-37—5	267,339	186,992	475,338	WASAb
200,000 to 500,000									
Akron, Ohio	255	34,444	MC	13—2	11-2-37—13	83,750	41,546	157,150	WA
Atlanta, Ga.	270	21,933	MC	19—3*	12-2-36—19	18,491	14,229	170,260	WA
Birmingham, Ala	260	32,128	Com	3—4	10-3-37—3	39,111	16,318	160,754	A
Cincinnati, Ohio	451	45,979	Mgr	9—2	11-2-37—9	208,649	145,200	308,238	WPMSA
Columbus, Ohio	291	24,677	MC	7—4	11-2-37—3	106,809	72,727	196,138	EWMA
Dallas, Tex.	260	26,186	Mgr	9—2	4-6-37—9	46,879	20,500	170,488	WA
Dayton, Ohio	201	15,176	Mgr	5—4	11-2-37—3	79,627	47,137	132,788	WMA
Denver, Colo.	288	37,085	MC	9—4	5- -39—9	140,333	115,024	196,378	WA
Houston, Tex.	292	45,963	Com	5—2	11- -36—5	47,515	42,039	190,150	GWPM
Indianapolis, Ind.	364	33,624	MC	9—4	11- -38—9	....	147,286	244,466	MAG
Jersey City, N. J.	317	8,320	Com	5—4	5- -37—5	151,219	114,489	193,803	W
Kansas City, Mo.	400	37,472	Mgr	9—4	3- -38—9	252,614	223,015	280,895	WMA
Louisville, Ky.	308	23,024	MC	12—2	11- -37—12	....	109,920	202,446	WPA
Memphis, Tenn.	253	29,228	Com	5—4	11-6-39—5	45,000	11,086	167,868	WAPM
Minneapolis, Minn.	464	35,445	MC	26—4	11-7-37—13	226,765	163,366	308,983	WPA
Newark, N. J.	442	10,927	Com	5—4	5- -37—5	161,008	121,727	273,594	WA
New Orleans, La.	459	127,808	Com	5—4	4- -38—5	127,642	109,000	290,421	WMPA

TABLE IV.—GOVERNMENTAL DATA FOR THE CITIES OVER 10,000—Continued

				CITY COUNCIL					
City	Population 1930 (000 omitted)	Land Area in Acres	Form of Government	Number of Councilmen and Term of Years	Next Election and Number to be Elected	Number Registered Voters	Number Voted Last Council Election	Population over 21 in 1930	Utilities Owned and Operated
200,000 to 500,000—continued									
Oakland, Calif.	284	34,023	Mgr	9—4	5-12-37—4	123,145	34,413	197,103	PA
Omaha, Neb.	214	25,027	Com	7—3	5- -36—7	98,300	72,000	138,700	GWA
Portland, Ore.	302	40,614	Com	5—4	11-3-36—3	150,000	87,000	211,787	W
Providence, R. I.	253	11,462	MC	52—2	11-3-36—52	101,407	82,715	158,427	W
Rochester, N. Y.	328	21,925	Mgr	9—4	11- -37—5	128,541	122,208	215,429	WPMA
St. Paul, Minn.	272	33,389	Com	7—2	4-28-36—7	129,216	96,280	176,435	WPMA
San Antonio, Texas	232	22,860	Com	5—2	5- -37—5	47,236	20,008	141,006	WMA
Seattle, Wash.	366	43,840	MC	9—3	3-10-36—3	158,065	84,132	256,604	EWPMSA
Syracuse, N. Y.	209	16,220	MC	19—2	11- -37—9	88,000	80,000	137,327	WMA
Toledo, Ohio	291	21,986	Mgr	9—2	11-2-37—9	111,332	69,205	191,024	WS
Washington, D. C.	487	39,680	*	*—*	....	....	....	341,465	WM
100,000 to 200,000									
Albany, N. Y.	127	12,076	MC	19—4	11- -37—19	72,000	72,000	88,740	WPMA
Bridgeport, Conn.	147	9,370	MC	17—2	11- -37—17	52,000	45,000	89,572	Ab
Cambridge, Mass.	114	3,968	MC	15—2	11- -37—15	44,770	36,556	73,384	W
Camden, N. J.	119	5,544	Com	5—5	5- -39—5	....	....	71,286	W
Canton, Ohio	105	8,716	MC	15—2	11- -37—15	....	25,346	65,595	W
Chattanooga, Tenn.	120	17,549	Com	5—4	3- -39—5	35,000	22,000	72,708	....
Des Moines, Iowa	143	34,560	Com	5—2	3- -36—5	75,000	39,367	93,054	WMA
Duluth, Minn.	101	39,897	Com	5—4	4- -37—2	47,744	31,660	63,253	GWA
Elizabeth, N. J.	115	6,232	MC	13—2	11- -36—7	46,776	29,000	70,001	W
El Paso, Tex.	102	8,640	MC	5—2	4- -37—5	14,803	5,238	58,942	WA
Erie, Pa.	116	10,368	Com	5—4	11- -37—2	45,000	43,000	69,136	W
Evansville, Ind.	102	5,577	MC	9—4	11- -38—9	54,642	41,401	66,545	WPMAAb
Fall River, Mass.	115	21,056	MC	9—2	12-17-36—9	43,220	37,424	67,659	W
Flint, Mich.	156	18,955	Mgr	9—2	11- -36—9	60,329	32,877	94,851	WMA
Fort Wayne, Ind.	115	11,331	MC	9—4	11- -38—9	55,000	40,000	74,816	EWA
Fort Worth, Tex.	163	29,696	Mgr	9—2	4-6-37—9	28,600	11,000	104,456	WA
Gary, Ind.	100	25,811	MC	9—4	11- -38—9	45,170	31,677	61,073	None
Grand Rapids, Mich.	169	14,735	Mgr	7—2	4-6-36—3	....	33,077	106,606	WM
Hartford, Conn.	164	10,163	MC	21—2	11-2-37—21	....	....	104,871	WPMA
Jacksonville, Fla.	130	19,130	MC	23—2	6-8-37—23	....	....	82,984	EWPA
Kansas City, Kans.	122	12,937	Com	3—4	4- -39—3	50,000	39,904	75,342	EW
Knoxville, Tenn.	106	16,896	Mgr	11—2	11-28-37—11	....	10,000	63,502	WMAAb
Long Beach, Calif.	142	18,974	Mgr	9—3	6-2-36—9	85,000	28,665	102,649	GWPMA
Lowell, Mass.	100	8,576	MC	15—2	11- -37—15	44,820	40,092	62,043	W
Lynn, Mass.	102	6,720	MC	11—2	11-3-37—11	41,908	28,503	66,736	W
Miami, Fla.	111	19,200	Mgr	5—2*	5-4-37—3	28,000	14,761	73,078	WPMSA
Nashville, Tenn.	154	16,639	MC	27—4	5- -39—27	....	....	97,871	EWMA
New Bedford, Mass.	113	12,160	MC	31—2	12-1-36—31	38,901	30,823	69,647	W
New Haven, Conn.	163	11,460	MC	33—2	11-2-37—33	70,782	58,934	99,539	A
Norfolk, Va.	130	17,920	Mgr	5—4	6-9-36—2	38,344	6,242	82,660	WPM
Oklahoma City, Okla.	185	19,424	Mgr	9—4	4-6-37—4	40,819	28,952	119,886	WA
Paterson, N. J.	139	5,157	MC	11—2	11-3-36—6	52,000	42,000	89,066	None
Peoria, Ill.	105	7,859	MC	20—2	4-6-37—20	48,592	39,874	71,261	....
Reading, Pa.	111	6,161	Com	5—4	11-8-38—2	46,000	43,000	71,333	W
Richmond, Va.	183	15,347	MC	32—2*	6-9-36—26	54,071	9,166	116,873	EGWPMA
Salt Lake City, Utah	140	33,492	Com	5—4	11- -37—2	80,000	60,000	82,525	WPA
San Diego, Calif.	148	60,582	Mgr	7—4	4-27-37—3	66,243	41,453	103,133	WPA
Scranton, Pa.	143	12,362	MC	5—4	11-2-37—3	50,919	43,560	84,151	None
Somerville, Mass.	104	2,496	MC	21—2	11-2-37—11	41,731	35,118	66,600	None
South Bend, Ind.	104	10,793	MC	9—4	11- -38—9	49,295	37,716	64,049	W
Spokane, Wash.	116	26,547	Com	5—4	3- -37—3	48,333	32,074	77,986	WA
Springfield, Mass.	150	20,288	MC	27—2	11-2-37—27	60,259	45,034	97,246	W
Tacoma, Wash.	107	29,661	Com	5—4	3-10-36—2	41,241	33,576	70,317	EWPSA
Tampa, Fla.	101	12,160	MC	13—4	9-8-37—6	21,000	14,409	62,255	WPA
Trenton, N. J.	123	4,630	Mgr	9—4	5-8-39—9	45,540	34,028	75,652	W

TABLE IV.—GOVERNMENTAL DATA FOR THE CITIES OVER 10,000—Continued

City	Population 1930	Land Area in Acres	Form of Government	CITY COUNCIL		Number Registered Voters	Number Voted Last Council Election	Population over 21 in 1930	Utilities Owned and Operated
				Number of Councilmen and Term of Years	Next Election and Number to be Elected				
100,000 to 200,000—continued									
Tulsa, Okla.	141	13,841	Com	5—2	4-7-36—5	40,000	26,062	91,427	WA
Utica, N. Y.	102	13,569	MC	17—2	11-2-37—17	....	....	64,743	A
Wichita, Kans.	111	13,419	Mgr	5—4	4- -37—2	42,235	18,896	71,949	A
Wilmington, Del.	107	4,784	MC	13—2	6-5-37—13	....	35,000	68,111	WP
Worcester, Mass.	195	23,808	MC	41—2	11- -37—41	83,032	71,934	123,412	W
Yonkers, N. Y.	135	12,880	MC	13—2	11-2-37—13	....	....	83,786	W
Youngstown, Ohio	170	21,660	MC	8—2	11- -37—7	61,000	48,825	99,358	WA
30,000 to 100,000									
Alameda, Calif.	35,033	4,149	Mgr	5—4	11-3-36—3	20,000	15,271	23,846	E
Allentown, Pa.	92,563	10,048	Com	5—4	11-2-37—2	30,000	26,000	58,329	W
Alton, Ill.	30,151	4,077	MC	15—2	4-6-37—15	....	11,402	19,198	....
Altoona, Pa.	82,054	5,606	Com	5—4	11- -37—2	31,890	28,723	49,177	W
Amarillo, Tex.	43,143	10,816	Mgr	3—2	4-13-37—3	8,425	2,414	26,697	WA
Amsterdam, N. Y.	34,817	3,484	MC	9—2	11- -37—9	13,125	14,239	21,508	W
Anderson, Indiana	39,804	4,121	MC	9—4	11-7-38—9	25,000	19,000	25,302	EW
Arlington, Mass.	36,094	3,328	TM	3—3	3-2-36—1	18,555	....	23,821	None
Asheville, N. C.	50,193	11,400	Mgr	7—2	5-3-37—7	16,000	12,000	30,673	WM
Atlantic City, N. J.	66,198	7,362	Com	5—4	5- -36—5	35,762	27,411	46,806	WMA
Auburn, N. Y.	36,652	5,390	Mgr	5—4	11- -38—2	17,061	16,492	24,225	W
Augusta, Ga.	60,342	5,995	MC	14—3	7- -36	....	....	37,361	WPA
Aurora, Ill.	46,589	5,133	MC	15—2	4-1-37—15	21,739	19,565	30,290	EW
Austin, Tex.	53,120	13,070	Mgr	5—2	4-5-37—5	16,385	1,247	33,811	EMAAb
Baton Rouge, La.	30,729	2,366	Com	3—4	11-9-36—3	6,955	5,586	19,449	PAb
Battle Creek, Mich.	43,573	6,374	Com	5—2	4-6-36—2	19,888	8,222	29,025	....
Bay City, Mich.	47,355	6,317	Mgr	9—2	4-1-37—9	20,000	12,155	28,093	EdWPMA
Bayonne, N. J.	88,979	2,800	Com	5—4	5- -39—5	....	....	49,959	None
Beaumont, Tex.	57,732	6,465	Mgr	15—2	4-7-36—9	9,089	706	35,322	WPMAAb
Bellingham, Wash.	30,823	11,981	MC	7—2	12-5-36—3	15,001	10,769	20,302	W
Berkeley, Calif.	82,109	6,095	Mgr	9—4	5- -37—4	41,461	17,699	57,523	PA
Berwyn, Ill.	47,027	....	MC	15—2	4-14-37—15	26,000	18,000	30,259	W
Bethlehem, Pa.	57,892	11,180	MC	5—4	11-2-37—3	....	....	33,144	WM
Binghamton, N. Y.	76,662	5,945	Mgr	7—4	11-2-37—3	27,397	24,964	50,663	W
Bloomfield, N. J.	38,077	3,429	MC	7—2	11-3-36—4	22,000	12,000	24,778	W
Bloomington, Ill.	30,930	2,980	MC	14—2	4-6-37—14	....	....	21,023	EWA
Brockton, Mass.	63,797	13,696	MC	28—2	12-7-37—28	31,500	25,248	41,803	....
Brookline, Mass.	47,490	4,224	TM	5—3	3-3-36—1	....	....	34,743	EW
Butte, Mont.	39,532	3,319	MC	17—2	3-23-36—8	16,378	3,498	27,121	A
Cedar Rapids, Iowa	56,097	17,817	Com	5—2	3- -36—5	27,945	13,456	37,296	W
Charleston, S. C.	62,265	2,874	MC	24—4	12- -39—24	1,636	1,149	36,728	WPMAAb
Charleston, W. Va.	60,408	4,921	MC	23—4	4- -39—23	....	....	36,929	None
Charlotte, N. C.	82,675	12,390	Mgr	11—2	5- -37—11	20,000	10,982	49,823	W
Chelsea, Mass.	45,816	1,216	MC	9—2	11- -37—9	16,515	14,644	26,730	W
Chester, Pa.	59,164	2,869	Com	5—4	11- -37—2	....	....	35,591	None
Chicopee, Mass.	43,930	14,656	MC	17—2*	12-8-36—12	17,165	14,936	24,019	EW
Cicero, Ill.	66,602	3,678	MC	8—4	4-7-36—2	....	....	41,074	E
Cleveland Hgts., Ohio	50,945	5,133	Mgr	7—4	11-2-37—4	18,801	11,447	34,745	None
Clifton, N. J.	46,875	7,162	Mgr	7—4	5- -38—7	20,676	12,533	28,080	W
Colorado Springs, Colo.	33,237	5,740	Mgr	9—6	4-6-37—3	10,974	7,085	22,871	EGWA
Columbia, S. C.	51,581	5,763	Com	5—4	4- -36—2	12,000	9,000	32,002	None
Columbus, Ga.	43,131	3,800	Mgr	5—2	11- -36—3	4,986	2,800	25,388	WA
Council Bluffs, Iowa	42,048	8,765	MC	9—2	3-30-36—9	21,302	12,666	26,057	WA
Covington, Ky.	65,252	4,160	Mgr	5—2	11-2-37—4	....	19,158	42,696	W
Cranston, R. I.	42,911	18,360	MC	21—2	11-3-36—21	18,399	15,932	27,397	None
Cumberland, Md.	37,747	5,110	Com	5—2	3-17-36—5	17,252	11,000	23,148	W
Danville, Ill.	36,475	6,290	Com	5—4	4- -39—5	18,000	13,991	23,974	None
Davenport, Iowa	60,751	11,563	MC	9—2	4-4-36—9	30,760	18,970	40,819	PA
Dearborn, Mich.	50,358	15,980	MC	7—2	11-2-37—7	23,200	15,000	30,003	W

TABLE IV.—GOVERNMENTAL DATA FOR THE CITIES OVER 10,000—Continued

City	Population 1930	Land Area in Acres	Form of Government	CITY COUNCIL		Number Registered Voters	Number Voted Last Council Election	Population over 21 in 1930	Utilities Owned and Operated
				Number of Councilmen and Term of Years	Next Election and Number to be Elected				
30,000 to 100,000—continued									
Decatur, Ill.	57,510	6,100	Com	5—4	4- -39—5	....	26,134	37,071	EW
Dubuque, Iowa	41,679	6,080	Mgr	5—3	3-30-36—3	22,571	10,731	26,411	WPA
Durham, N. C.	52,037	8,480	Mgr	13—4	5- -37—6	....	....	29,993	WM
East Chicago, Ind.	54,784	6,885	MC	9—4	5- -37—9	....	....	31,558	W
East Cleveland, Ohio	39,667	1,930	Mgr	5—4	11-6-37—3	14,000	9,200	28,502	W
Easton, Pa.	34,468	2,089	MC	5—4	11-2-37—2	12,500	11,000	22,005	None
East Orange, N. J.	68,020	2,502	MC	11—2	11-3-36—5	36,144	21,467	49,152	W
East St. Louis, Ill.	74,347	8,562	Com	5—4	4- -39—5	39,000	28,000	46,687	None
Elgin, Ill.	35,929	4,331	Com	5—4	4- -39—5	....	15,486	25,937	W
Elkhart, Ind.	32,949	6,130	MC	7—4	11- -38—7	....	11,999	21,180	None
Elmira, N. Y.	47,397	4,451	Mgr	5—4	11- -37—2	21,124	20,156	31,430	W
Evanston, Ill.	63,338	5,238	MC	17—2	4-6-37—17	31,266	17,846	43,617	W
Everett, Mass.	48,424	2,176	MC	25—2	11-2-37—25	19,977	17,153	29,214	....
Everett, Wash.	30,567	4,672	Com	3—4	12- -39—3	13,226	....	19,988	W
Fitchburg, Mass.	40,692	17,600	MC	11—2	11-9-37—11	17,395	13,990	24,658	W
Fort Smith, Ark.	31,429	8,530	Com	3—4	3- -37—2	4,800	2,200	19,174	WAb
Fresno, Calif.	52,513	5,601	Com	5—4	4-12-37—3	23,402	13,729	33,569	WA
Galveston, Tex.	52,938	4,986	Com	5—2	5- -37—5	18,000	16,000	35,583	WPA
Glendale, Calif.	62,736	12,294	Mgr	5—4	4-13-37—3	36,685	12,750	43,707	EW
Green Bay, Wis.	37,415	8,356	MC	21—2	4-7-36—10	22,905	13,024	22,887	W
Greensboro, N. C.	53,569	11,535	Mgr	7—2	5- -37—7	13,370	4,104	30,955	WAAb
Hagerstown, Md.	30,861	4,236	MC	5—4	3-4-37—5	16,000	13,000	19,128	EWMA
Hamilton, Ohio	52,176	5,216	Mgr	7—2	11-2-37—7	21,759	14,888	32,191	EGdW
Hammond, Ind.	64,560	13,760	MC	9—4	11- -38—9	31,047	21,010	37,769	W
Hamtramck, Mich.	56,268	1,340	MC	5—2	4-1-36—5	15,500	10,041	28,277	None
Harrisburg, Pa.	80,339	3,962	Com	5—4	11- -37—2	44,713	31,846	54,871	W
Haverhill, Mass.	48,710	21,184	Com	5—2	12-8-36—2	21,615	15,624	31,895	W
Hazelton, Pa.	36,765	3,827	MC	5—4	11- -37—2	14,007	11,869	20,206	None
Highland Park, Mich.	52,959	1,895	MC	5—2	4-6-36—2	21,547	10,403	36,244	None
High Point, N. C.	36,745	6,240	Mgr	9—2	5-11-37—9	11,000	9,100	20,166	EdWAb
Hoboken, N. J.	59,261	830	Com	5—4	5- -39—5	....	....	37,616	None
Holyoke, Mass.	56,537	13,568	MC	21—2*	12-1-36—14	26,411	21,693	35,843	EGW
Huntington, W. Va.	75,572	10,377	MC	13—2	11-3-36—13	44,000	32,000	44,892	M
Irvington, N. J.	56,733	2,000	Com	5—4	5-10-38—5	24,334	16,992	37,815	None
Jackson, Mich.	55,187	6,560	Mgr	9—2	11-2-37—9	25,000	10,257	36,259	WA
Jackson, Miss.	48,282	10,524	Com	3—4	8- -36—3	10,000	....	31,275	WA
Jamestown, N. Y.	45,155	6,077	MC	12—2	11-2-37—12	14,000	13,500	30,095	EWM
Johnstown, Pa.	66,993	3,489	MC	5—4	11- -37—3	....	19,542	37,043	....
Joliet, Ill.	42,993	3,370	Com	5—4	4- -39—5	25,000	21,000	27,654	WA
Joplin, Mo.	33,454	9,062	Com	5—4	4-7-36—2	13,000	8,826	21,302	M
Kalamazoo, Mich.	54,786	5,600	Mgr	7—2	11- -37—7	22,000	10,235	36,512	EWMA
Kearny, N. J.	40,716	5,680	MC	9—2	11-3-36—4	19,202	14,761	25,573	W
Kenosha, Wis.	50,262	4,836	Mgr	7—2	4-7-36—3	21,146	16,240	30,057	W
Kokomo, Ind.	32,843	3,399	MC	7—4	11-5-38—7	18,544	13,325	20,160	....
La Crosse, Wis.	39,614	6,365	MC	21—4	4- -37—10	20,458	12,303	25,531	W
Lakewood, Ohio	70,509	3,567	MC	7—4	11-2-37—3	27,870	18,250	47,767	None
Lancaster, Pa.	59,949	2,091	Com	5—4	11-2-37—3	24,000	22,177	39,206	WMA
Lansing, Mich.	78,397	7,434	MC	17—2	11-3-36—8	36,000	14,455	49,963	EWM
Laredo, Tex.	32,618	9,161	MC	8—2	4-7-36—8	6,500	5,494	17,676	None
Lawrence, Mass.	85,068	4,288	Com	5—2	12-8-36—2	....	....	51,642	WAb
Lewiston, Me.	34,948	22,100	MC	7—1	3-2-36—7	14,000	8,044	21,177	EW
Lexington, Ky.	45,736	3,390	Mgr	5—2	11-2-37—4	18,000	18,000	31,140	MA
Lima, Ohio	42,287	5,120	MC	7—2	11-9-37—7	20,000	13,097	26,910	WA
Lincoln, Neb.	75,933	15,681	Com	7—4	5-4-37—7	37,739	22,328	49,231	EWA
Little Rock, Ark.	81,679	11,360	MC	19—2	4- -36—9	....	....	54,038	A
Lorain, Ohio	44,512	6,335	MC	11—2	11- -37—11	17,000	11,500	25,790	W
Lynchburg, Va.	40,661	8,320	Mgr	7—4	6-9-36—3	8,000	4,000	24,165	WM

Table IV.—Governmental Data for the Cities Over 10,000—Continued

City	Population 1930	Land Area in Acres	Form of Government	City Council		Number Registered Voters	Number Voted Last Council Election	Population over 21 in 1930	Utilities Owned and Operated
				Number of Councilmen and Term of Years	Next Election and Number to be Elected				
30,000 to 100,000—continued									
McKeesport, Pa.	54,632	3,010	MC	5—4	11-3-37—3	19,570	17,145	31,501	W
Macon, Ga.	53,829	5,166	MC	13—2	11-17-37—13	7,085	5,600	32,721	W
Madison, Wis.	57,899	5,316	MC	21—2	4-7-36—11	33,084	8,875	38,163	W
Malden, Mass.	58,036	3,264	MC	28—2	12-13-37	23,245	15,645	36,958	W
Manchester, N. H.	76,834	20,519	MC	13—2	11- -37—13	34,277	29,183	47,277	A
Mansfield, Ohio	33,525	3,897	MC	9—2	11-9-37—9	18,000	14,000	22,239	WA
Marion, Ohio	31,084	3,525	MC	9—2	11- -37—9	12,475	9,207	19,252	A
Medford, Mass.	59,714	5,248	MC	21—2	12- -37—21	27,351	20,805	37,238	None
Meriden, Conn.	38,481	14,720	MC	20—4	12-7-37—10	18,879	15,547	23,811	WAAb
Meridian, Miss.	31,954	2,526	Com	3—4	7-14-36—3	4,982	4,172	19,525	W
Mobile, Ala.	68,202	9,532	Com	3—5	9-13-37—1	11,646	8,488	43,331	W
Moline, Ill.	32,236	4,359	MC	15—2	4- -37—15	....	14,043	21,816	W
Montclair, N. J.	42,017	3,938	Com	5—4	5-12-36—5	20,700	12,462	28,058	W
Montgomery, Ala.	66,079	13,017	Com	3—4	5- -39—3	14,000	12,452	40,509	W
Mt. Vernon, N. Y.	61,499	2,644	MC	5—4	11- -37—1	....	....	40,429	W
Muncie, Ind.	46,548	6,310	MC	9—4	11- -38—9	29,000	19,000	29,832	None
Muskegon, Mich.	41,390	5,620	Mgr	7—4	11- -36—4	17,000	7,369	25,540	....
Muskogee, Okla.	32,026	5,476	Mgr	17—4	4-7-36—9	12,000	6,325	19,891	WA
Nashua, N. H.	31,463	20,519	MC	16—2*	11- -37—12	13,010	10,408	19,276	A
Newark, Ohio	30,596	3,951	MC	9—2	11-2-37—9	14,627	9,963	20,135	W
New Britain, Conn.	68,128	8,519	MC	31—2	4-7-36—15	23,789	11,044	38,885	WAb
New Brunswick, N. J.	34,555	3,478	Com	5—4	5- -39—5	16,449	14,861	20,808	WMAb
Newburgh, N. Y.	31,275	2,348	Mgr	5—4	11-2-37—2	....	9,689	20,904	W
New Castle, Pa.	48,674	5,172	MC	5—4	11-2-37—2	....	30,264	28,268	None
Newport News, Va.	34,417	2,240	Mgr	5—4	4-7-36—3	6,600	4,040	21,228	WP
New Rochelle, N. Y.	54,000	6,357	Mgr	5—4	11- -37—2	18,541	11,529	35,651	None
Newton, Mass.	65,276	11,456	MC	21—1*	12-8-36—14	33,000	26,435	42,919	W
Niagara Falls, N. Y.	75,460	8,108	Mgr	5—4	11- -37—2	24,428	22,535	44,923	WMA
Norristown, Pa.	35,853	2,265	MC	13—4	11-8-37—7	....	....	23,188	M
Norwalk, Conn.	36,019	14,477	MC	9—2	10-4-37—9	16,600	9,700	23,146	EW
Norwood, Ohio	33,411	2,031	MC	9—2	11- -37—9	18,000	13,500	23,095	W
Oak Park, Ill.	63,982	2,880	MC	7—2	4-6-37—7	35,178	20,000	45,072	W
Ogden, Utah	40,272	10,566	Com	3—4	11- -37—2	18,000	11,085	22,549	WA
Orange, N. J.	35,399	1,414	Com	5—4	5-10-38—5	16,945	....	22,144	W
Oshkosh, Wis.	40,108	4,842	MC	32—2	4-6-36—16	17,929	13,487	25,687	W
Paducah, Ky.	33,541	5,733	Mgr	5—2	11- -37—4	14,000	8,495	21,094	WMA
Pasadena, Calif.	76,086	12,565	Mgr	7—4	4- -37—3	41,319	9,017	55,983	EW
Passaic, N. J.	62,959	2,002	Com	5—4	5-14-39—5	22,250	18,582	36,930	W
Pawtucket, R. I.	77,149	5,467	MC	25—2	11-3-36—25	36,377	30,546	47,699	W
Pensacola, Fla.	31,579	4,960	Mgr	11—2	6-1-37—10	4,271	2,265	19,107	WA
Perth Amboy, N. J.	43,516	2,958	Com	5—5	5- -38—5	16,000	14,000	23,980	EW
Phoenix, Ariz.	48,118	4,112	Mgr	5—2	4-7-36—3	15,953	7,859	31,301	WSA
Pittsfield, Mass.	49,677	26,048	MC	11—2	11- -37—11	22,059	18,489	31,117	W
Plainfield, N. J.	34,422	3,784	MC	11—2	11-3-36—4	15,692	10,511	21,901	None
Pontiac, Mich.	64,928	12,584	Mgr	7—3	4-6-36—3	18,000	9,224	41,783	WMA
Port Arthur, Tex.	50,902	4,147	Mgr	7—2	3-3-36—4	16,269	3,358	30,052	W
Port Huron, Mich.	31,361	4,682	Com	5—2	11- -36—2	15,544	7,756	19,311	W
Portland, Me.	70,810	13,808	Mgr	5—5	12-7-36—1*	28,000	9,000	46,835	None
Portsmouth, Ohio	42,560	6,918	Mgr	5—4	11- -37—3	18,000	11,920	25,773	WA
Portsmouth, Va.	45,704	3,200	Mgr	7—4	6- -36—4	6,500	4,500	28,314	WM
Poughkeepsie, N. Y.	40,288	3,061	MC	17—2	11-2-37—17	17,810	17,245	26,422	W
Pueblo, Colo.	50,096	6,800	Com	3—4	11- -37—2	13,665	8,716	32,103	WA
Quincy, Ill.	39,241	4,233	MC	15—2	4-13-37—15	19,771	....	26,569	WMA
Quincy, Mass.	71,983	10,560	MC	9—2	12-1-36—3	35,106	17,687	45,540	W
Racine, Wis.	67,542	5,523	MC	15—2	4-7-36—7	26,000	23,196	42,075	WM
Raleigh, N. C.	37,379	4,622	Com	3—2	5-3-37—3	15,000	11,300	23,178	WMAAb
Revere, Mass.	35,680	3,776	MC	9—2	12- -36—9	15,028	14,000	20,299	W

TABLE IV.—GOVERNMENTAL DATA FOR THE CITIES OVER 10,000—Continued

City	Population 1930	Land Area in Acres	Form of Government	CITY COUNCIL		Number Registered Voters	Number Voted Last Council Election	Population over 21 in 1930	Utilities Owned and Operated
				Number of Councilmen and Term of Years	Next Election and Number to be Elected				
30,000 to 100,000—continued									
Richmond, Ind.	32,493	3,707	MC	7—4	11- -38—7	....	....	21,186	EM
Roanoke, Va.	69,206	6,400	Mgr	5—4	6-9-36—2	17,000	5,554	41,483	M
Rockford, Ill.	85,864	7,598	MC	17—2	4-8-37—17	32,261	24,995	56,585	WM
Rock Island, Ill.	37,953	5,947	MC	14—2	4-20-37—14	....	....	25,471	W
Rome, N. Y.	32,338	44,800	MC	7—2	11- -37—7	11,334	10,271	19,231	W
Sacramento, Calif.	93,750	8,771	Mgr	9—2	11-2-37—9	41,833	20,449	65,203	WPMA
Saginaw, Mich.	80,715	10,368	Mgr	9—4	4-5-37—5	33,000	11,133	49,640	WA
St. Joseph, Mo.	80,835	9,007	MC	5—4	4-7-36—2	30,000	23,611	54,890	MA
St. Petersburg, Fla.	40,425	33,651	Mgr	7—4	5-18-37—3	13,115	6,775	28,327	EdGWPSA
Salem, Mass.	43,353	5,120	MC	11—2	12-7-37—11	20,632	14,988	26,976	W
San Bernardino, Calif.	37,481	11,565	MC	5—4	4- -37—3	....	10,550	23,489	W
San Jose, Calif.	57,651	4,961	Mgr	7—6	5-17-36—3	28,341	11,978	38,989	None
Santa Ana, Calif.	30,322	6,730	MC	5—4	4- -39—5	15,500	9,670	20,360	W
Santa Barbara, Calif.	33,613	9,852	MC	7—2	5- -37—7	15,416	11,000	22,925	W
Santa Monica, Calif.	37,146	7,040	Com	3—4	12-7-37—2	22,834	13,361	26,155	WPA
Savannah, Ga.	85,024	4,893	MC	13—2	1-12-37—13	14,000	....	54,605	WPMAAb
Schenectady, N. Y.	95,692	6,624	Mgr	7—4	11-2-37—3	38,960	36,821	63,080	W
Sheboygan, Wis.	39,251	3,206	MC	17—2	4-7-36—8	17,854	11,289	24,180	WP
Shreveport, La.	76,655	11,990	Com	5—4	8- -38—5	12,000	5,028	49,067	W
Sioux City, Iowa	79,183	28,800	Com	5—2	3- -36—5	41,599	27,731	49,615	W
Sioux Falls, S. D.	33,362	7,112	Com	3—5	4- -36—1	....	14,088	20,992	EW
Springfield, Ill.	71,864	6,679	Com	5—4	- -39—5	39,679	33,670	47,474	EW
Springfield, Mo.	57,527	8,706	Com	5—4	4- 36—3	37,500	24,645	36,313	A
Springfield, Ohio	68,743	7,230	Mgr	5—4	11- -37—2	26,848	21,599	44,400	W
Stamford, Conn.	46,346	4,464	MC	7—2	10-6-36—7	19,667	14,361	27,811	None
Steubenville, Ohio	35,422	3,360	MC	10—2	11-2-37—10	16,250	11,879	21,630	WAb
Stockton, Calif.	47,963	5,823	Mgr	9—4	10-12-37—4	21,006	12,596	34,096	PA
Superior, Wis.	36,113	23,400	MC	11—2	4-7-36—5	19,000	17,064	22,083	None
Taunton, Mass.	37,355	30,272	MC	13—2	12-8-36—5	16,442	14,284	23,323	EW
Terre Haute, Ind.	62,810	5,969	MC	9—4	11- -38—9	41,444	25,427	41,671	A
Topeka, Kans.	64,120	7,241	Com	5—2	4-6-37—5	31,648	22,703	42,217	WA
Troy, N. Y.	72,763	5,964	MC	17—2	11-2-37—17	38,700	38,070	49,843	WMA
Tucson, Ariz.	32,506	4,672	Mgr	7—2	4-7-36—3	10,000	3,343	19,870	WA
Union City, N. J.	58,659	830	Com	5—4	5- -38—5	28,160	20,024	38,492	None
Waco, Tex.	52,848	8,000	Mgr	5—2	4-7-36—3	11,880	7,425	32,678	WA
Waltham, Mass.	39,247	7,936	MC	11—2	11- -38—11	17,176	14,520	24,451	W
Warren, Ohio	41,062	5,500	MC	11—2	11-3-37—11	12,000	9,000	24,979	W
Waterbury, Conn.	99,902	17,981	MC	15—2	10-7-37—15	40,889	35,631	64,756	WA
Waterloo, Iowa	46,191	8,287	MC	7—2	3-30-36—7	19,000	10,000	29,133	W
Watertown, Mass.	34,913	2,624	TM	3—3	3-4-36—1	14,741	10,348	22,142	W
Watertown, N. Y.	32,205	5,434	Mgr	5—4	11- -37—2	11,569	10,928	21,218	EWA
Waukegan, Ill.	33,499	6,145	MC	15—2	4- -37—15	10,800	10,800	21,290	W
West Allis, Wis.	34,671	2,355	MC	9—4	4-2-36—9	16,542	11,088	20,405	W
West New York, N. J.	37,107	694	Com	5—5	5-14-39—5	17,000	13,500	23,136	....
Wheeling, W. Va.	61,659	5,760	Mgr	9—4	6-4-39—9	37,993	21,814	38,992	W
White Plains, N. Y.	35,830	6,400	MC	7—4	11- -37—4	14,315	13,437	24,128	....
Wichita Falls, Tex.	43,690	6,842	Mgr	7—2	4-7-36—4	....	2,076	26,631	W
Wilkes-Barre, Pa.	86,626	4,447	Com	5—4	11- -37—2	32,000	29,000	48,696	A
Williamsport, Pa.	45,729	5,626	Com	5—4	4- -37—2	17,231	14,600	29,066	None
Wilmington, N. C.	32,270	3,534	Com	3—4	5-4-37—3	7,000	5,000	18,891	WM
Winston-Salem, N. C.	75,274	9,529	MC	9—2	5- -37—9	....	....	43,432	WM
Woonsocket, R. I.	49,276	5,532	MC	21—2	11-3-36—21	17,571	15,234	29,068	W
York, Pa.	55,254	2,632	MC	5—4	11- -37—2	20,000	18,000	35,781	None
Zanesville, Ohio	36,440	4,334	MC	7—4	11- -37—4	17,640	10,969	23,470	WMA
10,000 to 30,000									
Aberdeen, S. D.	16,465	2,140	Com	5—5	4-21-36—1	11,000	5,884	9,871	WA
Aberdeen, Wash.	21,723	5,176	MC	12—2	12-5-36—6	8,200	3,800	14,320	....

TABLE IV.—GOVERNMENTAL DATA FOR THE CITIES OVER 10,000—Continued

City	Population 1930	Land Area in Acres	Form of Government	CITY COUNCIL		Number Registered Voters	Number Voted Last Council Election	Population over 21 in 1930	Utilities Owned and Operated
				Number of Councilmen and Term of Years	Next Election and Number to be Elected				
10,000 to 30,000—continued									
Abilene, Tex.	23,175	5,299	Com	5—2	4-12-37	....	....	13,985	WA
Ada, Okla.	11,261	1,530	Com	3—2	3-17-36—3	5,604	4,100	6,474	W
Adams, Mass.	12,697	14,720	TM	3—3	3-2-36—1	5,608	4,549	7,403	W
Adrian, Mich.	13,064	2,880	Com	3—2	4-5-37—3	6,312	3,882	8,531	W
Albany, Ga.	14,507	2,500	Mgr	7—2	12-7-36—3	....	....	8,946	....
Albert Lea, Minn.	10,169	1,371	Mgr	7—4*	11- -36—3	4,575	3,900	6,390	W
Albuquerque, N. M.	26,570	8,616	Mgr	5—4	4- -38—3	18,000	7,749	16,223	W
Alexandria, La.	23,025	2,208	Com	3—4	3- -36—3	5,000	4,200	13,731	EGdWPMA
Alexandria, Va.	24,149	4,800	Mgr	9—2*	6-9-36—6	6,000	3,500	14,707	None
Alhambra, Calif.	29,472	4,060	Mgr	5—4	6- -36—1	17,876	6,039	20,596	W
Aliquippa, Pa.	27,116	2,625	MC	7—4	11- -37—3	10,000	....	14,476	W
Alliance, Ohio	23,047	2,870	MC	8—2	11- -37—8	8,500	6,300	14,702	WA
Alpena, Mich.	12,166	4,900	Mgr	5—4	4-6-36—3	5,100	2,085	6,831	EW
Ambridge, Pa.	20,227	650	Mgr	13—4	11- -37—6	6,765	4,800	10,448	W
Ames, Iowa	10,261	3,166	Mgr	7—2	3-31-36—7	6,523	2,632	6,668	EW
Amesbury, Mass.	11,899	8,128	TM	3—1	3-9-36—3	5,094	3,683	7,344	W
Anaconda, Mont.	12,494	803	MC	13—2	4-6-36—6	5,286	2,876	7,640	None
Anaheim, Calif.	10,995	2,464	MC	5—4	4-14-36—2	5,250	3,806	7,140	EW
Anderson, S. C.	14,383	2,547	MC	7—2	6- -36—7	3,300	2,500	7,957	AAb
Annapolis, Md.	12,531	685	MC	10—2	7- -37—10	....	1,250	7,816	WM
Ann Arbor, Mich.	26,944	3,592	MC	15—2	4-6-36—7	12,235	3,828	18,896	WMA
Anniston, Ala.	22,345	5,435	MC	13—4	5- -36—13	3,469	1,838	12,660	AW
Ansonia, Conn.	19,898	3,860	MC	15—2	11- -36—15	7,901	7,177	11,532	None
Appleton, Wis.	25,267	3,758	MC	13—2	4-7-36—7	12,000	8,800	15,920	W
Ardmore, Okla.	15,751	2,466	Mgr	5—4	4-6-37—2	....	3,409	9,471	WA
Arkansas City, Kans.	13,946	2,098	Mgr	3—2*	4-6-37—2	5,310	2,835	8,661	W
Arnold, Pa.	10,575	150	MC	7—4	11- -37—4	4,400	3,000	5,326	None
Asbury Park, N. J.	14,981	921	Mgr	5—4	5- -38—5	8,326	5,966	10,244	W
Ashland, Ky.	29,074	4,821	Mgr	5—2	11-2-37—5	....	....	16,459	W
Ashland, Ohio	11,141	2,980	MC	5—2	11-6-37—5	....	3,500	7,428	WA
Ashland, Wis.	10,622	8,153	MC	21—2	4- -37—21	5,000	4,481	6,444	WPMA
Ashtabula, Ohio	23,301	4,198	Mgr	7—2	11-2-37—7	9,639	6,743	14,283	SA
Astoria, Ore.	10,349	3,465	Mgr	5—4	11- -36—2	5,278	3,302	7,067	W
Atchison, Kans.	13,024	1,773	Mgr	3—2*	4- -37—2	6,200	2,880	8,558	M
Athens, Ga.	18,192	6,083	MC	11—2	12-2-36—5	2,200	2,008	10,512	WA
Athol, Mass.	10,677	20,672	TM	.....	2-3-36—	4,469	3,334	6,645	W
Attleboro, Mass.	21,769	17,600	MC	11—2	12- -36—11	9,325	7,619	13,540	W
Auburn, Me.	18,571	31,360	Mgr	5—2	12-8-37—5	8,548	4,335	12,114	WA
Augusta, Me.	17,198	36,160	MC	25—2	12-14-36—25	6,300	6,143	11,158	WA
Austin, Minn.	12,276	1,842	MC	7—2	4- -36—7	6,200	3,910	7,534	EWAGd
Bakersfield, Calif.	26,015	4,470	Mgr	7—2	3- -37—7	11,807	4,849	16,848	None
Bangor, Me.	28,749	20,662	Mgr	9—3	12-7-36—3	12,832	6,772	19,204	EW
Barberton, Ohio	23,934	3,392	MC	8—2	11-2-37—8	7,500	4,858	13,740	W
Barre, Vt.	11,307	2,285	MC	6—2	3-3-36—3	4,048	1,788	7,100	W
Bartlesville, Okla.	14,763	1,304	Mgr	5—2	4-1-37—5	5,500	3,000	9,269	None
Batavia, N. Y.	17,375	3,683	MC	6—2	11-3-37—6	6,503	6,189	10,748	W
Beacon, N. Y.	11,933	3,113	Com	5—4	11-2-37—5	5,000	4,756	8,078	W
Beatrice, Neb.	10,297	3,359	Com	3—2	4- -36—3	5,037	2,800	6,584	....
Beaver Falls, Pa.	17,147	1,411	MC	4—4	- -37—2	6,100	5,700	10,193	None
Bedford, Ind.	13,208	1,753	MC	7—4	11- -38—7	8,000	5,500	8,006	W
Bellaire, Ohio	13,327	1,240	MC	7—2	11- -37—7	5,516	4,627	7,754	W
Belleville, Ill.	28,425	3,900	MC	15—2	4- -37—15	16,000	12,493	18,699	None
Belleville, N. J.	26,974	2,115	MC	5—4	5- -38—5	13,235	9,880	15,901	None
Bellevue, Pa.	10,252	640	MC	9—4	11- -38—3	6,900	5,500	6,989	None
Belmont, Mass.	21,748	2,944	TM	3—3	3-2-36—	....	....	14,498	EW
Beloit, Wis.	23,611	3,066	Mgr	5—2	4-7-36—2	11,000	6,664	15,363	None
Benton Harbor, Mich.	15,434	1,835	Mgr	9—1*	4-6-36—6	7,800	5,000	9,876	WAM

Table IV.—Governmental Data for the Cities Over 10,000—Continued

City	Population 1930	Land Area in Acres	Form of Government	City Council		Number Registered Voters	Number Voted Last Council Election	Population over 21 in 1930	Utilities Owned and Operated
				Number of Councilmen and Term of Years	Next Election and Number to be Elected				
10,000 to 30,000—continued									
Berlin, N. H.	20,018	30,975	MC	13—3	3-10-36—5	9,000	5,749	10,869	W
Berwick, Pa.	12,660	1,700	MC	8—4	11- -37—4	6,528	4,669	6,990	None
Bessemer, Ala.	20,721	2,940	MC	11—4	9-21-36—11	2,100	277	12,482	None
Beverly, Mass.	25,086	9,664	MC	9—1	12-22-36—9	12,450	6,015	16,124	WA
Beverly Hills, Calif.	17,429	3,336	MC	5—4	4-13-36—3	8,551	3,225	12,754	W
Biddeford, Me.	17,633	18,800	MC	11—1	12-21-36—11	8,109	6,185	10,301	None
Big Spring, Tex.	13,735	3,000	Mgr	5—2	4-7-36—3	1,600	82	8,166	WAb
Billings, Mont.	16,380	1,861	MC	9—2	4-6-36—4	7,170	1,181	10,350	WA
Biloxi, Miss.	14,850	3,837	Com	3—4	8- -39—3	3,200	2,200	8,343	WA
Bismarck, N. D.	11,090	5,400	Com	5—4	4-6-37—3	5,000	3,000	6,354	WA
Bloomington, Ind.	18,227	2,349	MC	7—4	11-1-38—7	12,000	8,600	11,083	W
Bluefield, W. Va.	19,339	3,680	Mgr	5—4	7-6-37—5	11,398	5,100	11,000	None
Blue Island, Ill.	16,534	2,230	MC	14—2	4- -37—14	....	7,200	9,993	W
Blytheville, Ark.	10,098	1,000	MC	6—2	4-14-36—3	3,000	1,500	6,023	A
Bogalusa, La.	14,029	5,533	Com	5—4	8- -38—5	3,000	2,900	7,890	WA
Boise, Idaho	21,544	3,288	MC	5—4	4-6-37—3	....	5,933	14,111	A
Boone, Iowa	11,886	3,350	MC	7—2	3-29-37—7	6,556	4,208	7,780	W
Boulder, Colo.	11,223	1,750	Mgr	9—6	11-2-37—3	5,766	2,201	7,643	W
Bowling Green, Ky.	12,348	2,304	MC	13—2	11-5-37	5,069	4,787	7,871	W
Braddock, Pa.	19,329	340	MC	13—4	11- -37—6	15,723	11,500	10,471	W
Bradford, Pa.	19,306	1,725	Com	5—4	11- -37—2	4,000	3,300	12,327	W
Brainerd, Minn.	10,221	4,100	MC	10—4	4-6-37—5	3,200	2,042	6,027	EWA
Braintree, Mass.	15,712	8,768	TM	3—	3-2-36—	8,697	5,567	9,728	EW
Brawley, Calif.	10,439	1,156	MC	5—4	4- -36—3	2,200	1,363	5,951	EW
Bremerton, Wash.	10,170	999	Com	3—3	12- -36—3	5,400	3,414	6,681	WP
Bridgeton, N. J.	15,699	3,840	MC	7—3	11-3-36—2	9,063	5,363	10,335	W
Bristol, Conn.	28,451	16,000	MC	7—2	10-4-37—7	10,269	7,662	16,486	W
Bristol, Pa.	11,799	855	MC	19—4	11- -37—13	4,598	4,509	6,447	....
Bristol, R. I.	11,953	6,182	MC	5—2	3-10-37—5	4,246	2,557	6,604	W
Bristol, Tenn.	12,005	2,249	Com	3—4	6- -37—3	2,800	2,151	6,996	W
Brookfield, Ill.	10,035	1,905	MC	7—2	4-21-37—7	4,500	4,500	6,084	....
Brownsville, Tex.	22,021	3,640	Mgr	5—2	12-14-37—5	4,300	3,400	12,245	EWM
Brownwood, Tex.	12,789	2,662	MC	4—2	4-14-36—2	2,600	2,200	7,777	WA
Brunswick, Ga.	14,022	5,995	Mgr	5—3	12-1-36—3	1,228	460	8,375	None
Bucyrus, Ohio	10,027	1,976	MC	8—2	11- -37—	....	....	6,701	WA
Burbank, Calif.	16,662	10,419	Mgr	5—4	4- -37—3	9,090	4,152	10,571	EW
Burlingame, Calif.	13,270	1,489	MC	5—4	4-14-36—3	6,500	3,267	9,033	W
Burlington, Iowa	26,755	7,151	Com	5—2	3- -36—5	13,000	9,500	18,116	PMA
Burlington, N. J.	10,844	1,407	MC	13—3	11-3-36—4	5,500	3,100	6,515	W
Burlington, Vt.	24,789	6,890	MC	13—2	3- -37—6	9,019	....	15,227	EWA
Butler, Pa.	23,568	1,576	MC	5—4	11- -37—2	10,061	7,896	13,798	WA
Cairo, Ill.	13,532	1,440	Com	5—4	4- -39—5	6,000	4,584	8,938	None
Calumet City, Ill.	12,298	....	MC	11—2	4-20-37—11	....	5,279	6,754	W
Cambridge, Ohio	16,129	1,800	MC	8—2	11-2-37—8	6,500	4,000	10,006	W
Campbell, Ohio	14,673	1,690	MC	7—2	11-2-37—7	4,500	4,400	7,077	W
Canonsburg, Pa.	12,558	770	MC	6—2	11- -37—3	....	....	6,421	....
Canton, Ill.	11,718	1,003	MC	15—2	4- -37—15	4,000	3,030	7,465	W
Cape Girardeau, Mo.	16,227	4,594	Com	4—2	4- -36—4	8,000	5,043	9,630	None
Carbondale, Pa.	20,061	2,150	Com	5—4	9- -39—3	....	....	11,567	None
Carlisle, Pa.	12,596	1,609	Mgr	15—4	11- -37—8	7,875	5,798	8,188	WM
Carnegie, Pa.	12,497	582	MC	6—4	7- -37—3	5,000	....	6,902	None
Carteret, N. J.	13,339	2,970	MC	6—3	11- -36—2	....	3,692	7,264	None
Casper, Wyo.	16,619	2,862	MC	7—2	11- -36—3	6,365	6,000	10,483	W
Central Falls, R. I.	25,898	742	MC	17—2	11-3-36—17	10,262	8,271	14,991	None
Centralia, Ill.	12,583	2,080	Com	5—4	4- -39—5	....	....	7,887	EW
Chambersburg, Pa.	13,788	2,237	MC	11—4	11- -37—5	....	....	8,706	EWM
Champaign, Ill.	20,348	2,927	Com	5—4	4- -39—5	10,000	9,382	13,663	None

TABLE IV.—GOVERNMENTAL DATA FOR THE CITIES OVER 10,000—Continued

10,000 to 30,000—continued

City	Population 1930	Land Area in Acres	Form of Government	CITY COUNCIL		Number Registered Voters	Number Voted Last Council Election	Population over 21 in 1930	Utilities Owned and Operated
				Number of Councilmen and Term of Years	Next Election and Number to be Elected				
Chanute, Kans.	10,277	1,632	Com	3—3	4- -36—1	5,100	3,450	6,525	EGWA
Charleroi, Pa.	11,260	600	MC	7—4	11- -37—4	....	....	6,432	None
Charlottesville, Va.	15,245	2,560	Mgr	5—4	6- -36—3	1,600	....	9,222	GW
Cheyenne, Wyo.	17,361	3,908	Com	3—2	11-2-37—3	....	6,842	10,947	WA
Chicago Hgts., Ill.	22,321	3,460	Com	5—4	4- -39—5	10,000	9,000	12,676	W
Chickasha, Okla.	14,099	2,289	MC	9—2	4- -36—4	5,600	3,400	8,488	W
Chillicothe, Ohio	18,340	2,314	MC	9—2	11- -37—9	9,500	6,540	11,609	None
Clairton, Pa.	15,291	1,747	MC	5—4	11- -37—3	3,898	3,510	8,025	None
Claremont, N. H.	12,377	23,900	TM	3—3	3-12-36—1	5,600	3,806	7,575	WA
Clarksburg, W. Va.	28,866	2,830	Mgr	9—2	5- -37—9	17,193	12,159	17,234	W
Clarksdale, Miss.	10,043	1,465	Com	3—4	12- -36—3	1,400	1,350	6,681	EWA
Cleburne, Tex.	11,539	2,240	MC	5—2	4-7-36—3	....	....	6,996	W
Cliffside Park, N. J.	15,267	596	MC	6—3	11-9-36—2	7,500	6,500	9,572	None
Clinton, Iowa	25,726	6,165	MC	9—2	3-30-36—9	14,000	10,985	16,844	None
Clinton, Mass.	12,817	3,456	TM	3—3	3-5-36—1	5,842	4,978	7,935	W
Coatesville, Pa.	14,582	923	MC	5—4	11- -38—2	3,281	2,071	8,764	W
Coffeyville, Kans.	16,198	2,208	Com	3—2	4-6-37—3	7,261	5,792	10,016	EWPA
Cohoes, N. Y.	23,226	2,308	MC	6—2	11-2-37—6	....	....	14,708	W
Collingswood, N. J.	12,723	1,257	Com	3—4	5- -37—3	8,234	5,236	8,927	W
Columbia, Mo.	14,967	3,681	MC	9—2	4- -36—4	4,508	1,459	9,784	EWA
Columbia, Pa.	11,349	945	MC	9—4	11-11-37—5	5,425	4,597	7,002	None
Columbus, Miss.	10,743	1,855	MC	6—2	12- -36—6	1,800	1,500	6,587	WAb
Compton, Calif.	12,516	2,900	Mgr	5—4	6-8-37—3	6,500	3,200	7,818	None
Concord, N. H.	25,228	41,001	MC	15—2	11-2-37—12	12,500	6,500	17,584	W
Concord, N. C.	11,820	2,488	MC	7—2	5-4-37—7	3,360	125	6,402	EW
Connellsville, Pa.	13,290	1,169	MC	5—4	11-2-37—3	....	8,821	7,877	None
Connersville, Ind.	12,795	1,875	MC	7—4	11- -38—7	7,445	6,479	8,194	None
Conshohocken, Pa.	10,815	640	MC	15—4	1-6-36—7	4,500	3,800	5,938	None
Coraopolis, Pa.	10,724	1,000	MC	9—4	11-2-37—4	2,500	1,700	6,196	W
Corning, N. Y.	15,777	1,792	MC	16—4	11- -37—8	5,227	5,000	9,919	W
Corpus Christi, Tex.	27,741	3,333	MC	5—2	4-6-37—5	....	....	15,977	GdWA
Corsicana, Tex.	15,202	2,260	Com	5—2	4-7-36—2	....	....	9,390	W
Cortland, N. Y.	15,043	2,475	MC	6—2	11-2-37—6	....	....	10,136	W
Coshocton, Ohio	10,908	2,240	MC	7—2	11-2-37—7	....	....	7,055	W
Crawfordsville, Ind.	10,355	2,239	MC	7—4	11- -38—7	6,500	6,015	6,904	E
Cudahy, Wis.	10,631	1,217	MC	8—2	4- -36—8	4,000	3,712	5,885	W
Cumberland, R. I.	10,304	16,800	MC	5—2	11- -36—5	4,300	3,900	6,129	W
Cuyahoga Falls, Ohio	19,797	5,321	MC	8—2	11- -37—8	7,800	4,965	12,129	EdW
Danbury, Conn.	22,261	3,170	MC	12—2	3-30-36—6	10,308	6,912	14,248	W
Danvers, Mass.	12,957	8,704	TM	3—3	3-2-36—1	5,275	3,298	8,817	EW
Danville, Va.	22,247	3,840	MC	9—4	6-9-36—5	2,000	4,000	13,265	EWGMA
Daytona Beach, Fla.	16,598	8,282	Mgr	5—2	12-3-37—5	9,000	7,600	11,175	WPA
Decatur, Ala.	15,593	4,240	MC	6—4	9-21-36—5	3,600	2,533	9,174	A
Decatur, Ga.	13,276	2,240	Mgr	5—2	12-2-36—2	2,957	1,762	8,181	W
Dedham, Mass.	15,136	6,720	TM	3—1	3-2-36—3	....	....	9,282	None
Del Rio, Tex.	11,693	5,740	MC	3—2	4-7-36—3	2,000	1,875	6,236	WA
Denison, Tex.	13,850	2,260	MC	3—2	4-1-36—1	3,500	2,747	8,777	W
Derby, Conn.	10,788	3,300	MC	7—2	11-3-36—7	4,500	3,667	6,012	None
Dickson City, Pa.	12,395	1,920	MC	9—4	9-14-37—5	....	....	5,754	None
Dodge City, Kans.	10,059	1,034	Com	3—3	4-7-36—1	3,955	1,698	6,257	W
Donora, Pa.	13,905	665	MC	7—4	11- -37—4	3,248	2,674	6,983	None
Dormont, Pa.	13,190	620	MC	7—4	11- -36—4	8,000	3,900	9,102	None
Dothan, Ala.	16,046	6,040	Com	3—3	-38—3	2,300	1,500	8,507	EWA
Dover, N. H.	13,573	16,877	MC	25—2	12-7-37—25	7,500	6,241	8,735	W
Dover, N. J.	10,031	1,600	TM	9—2	11-3-36—4	....	....	6,542	W
Du Bois, Pa.	11,595	1,874	MC	5—4	11- -39—5	....	....	6,655	WA
Dunkirk, N. Y.	17,802	3,000	MC	5—3	11-2-37—5	....	....	10,509	EW

Table IV.—Governmental Data for the Cities Over 10,000—Continued

City	Population 1930	Land Area in Acres	Form of Government	CITY COUNCIL		Number Registered Voters	Number Voted Last Council Election	Population over 21 in 1930	Utilities Owned and Operated
				Number of Councilmen and Term of Years	Next Election and Number to be Elected				
10,000 to 30,000—continued									
Dunmore, Pa.	22,627	5,218	MC	6—4	11- -37—3	13,000	10,000	12,098	None
Duquesne, Pa.	21,396	1,260	MC	5—4	11- -37—3	6,500	6,000	11,361	W
Easthampton, Mass.	11,323	8,512	TM	3—1	3-9-36—	....	....	6,451	W
East Hartford, Conn.	17,125	11,547	MC	17—2	10-4-37—17	7,407	5,310	10,270	W
East Liverpool, Ohio	23,329	2,086	MC	8—2	11- -37—8	7,400	6,300	14,305	W
East Moline, Ill.	10,107	2,188	MC	11—2	4- -37—11	2,700	2,231	6,190	W
E. Providence, R. I.	29,995	8,640	MC	5—2	11-3-36—5	12,145	5,486	18,042	W
Eau Claire, Wis.	26,287	9,231	Com	3—6	4- -36—1	10,100	8,300	16,483	W
Ecorse, Mich.	12,716	1,384	MC	7—2	4-9-36—4	4,800	3,130	6,731	None
El Dorado, Ark.	16,421	2,560	MC	8—2	12-8-36	2,000	1,000	10,101	None
El Dorado, Kans.	10,311	1,280	Mgr	3—4	4-8-37—2	4,267	2,588	6,285	WA
Elizabeth City, N. C.	10,037	1,440	Mgr	8—2	5- -37—8	2,132	822	5,734	EWPMA
Ellwood City, Pa.	12,323	1,204	Mgr	11—4	11-2-37—5	4,500	3,700	6,560	Ed
Elmhurst, Ill.	14,055	5,120	MC	10—2	4-21-36—4	....	5,500	8,863	W
Elmwood Park, Ill.	11,270	1,200	MC	7—2	4-17-37—7	5,000	4,129	6,435	None
Elwood, Ind.	10,685	1,687	MC	7—4	11-2-37—7	6,000	....	6,536	None
Elyria, Ohio	25,633	4,467	MC	10—2	11-2-37—10	9,800	6,006	16,499	W
Emporia, Kans.	14,067	1,679	Com	3—3	4-7-36—1	6,000	2,931	8,991	W
Endicott, N. Y.	16,231	1,167	MC	7—2	3-17-36—3	7,774	3,859	9,818	EA
Englewood, N. J.	17,805	3,190	MC	5—3	11-2-37—3	8,721	4,608	11,790	None
Enid, Okla.	26,399	4,845	MC	3—2	4- -37—3	19,000	12,000	16,528	WA
Escanaba, Mich.	14,524	5,102	Mgr	5—4	4- -36—3	9,189	5,398	8,401	EdGWA
Euclid, Ohio	12,751	7,210	MC	7—2	11-2-37—7	....	....	7,434	None
Eugene, Ore.	18,901	3,030	MC	9—4	11- -36—4	9,010	7,079	12,545	EWA
Eureka, Calif.	15,752	3,731	MC	5—2	6-21-37—5	9,065	5,863	10,806	WS
Fairfield, Ala.	11,059	860	MC	11—4	9-15-36—11	....	1,081	6,437	None
Fairhaven, Mass.	10,951	7,808	TM	3—	....	....	....	6,623	....
Fairmont, W. Va.	23,159	2,720	Com	4—4	5- -39—4	14,000	....	14,030	W
Fargo, N. D.	28,619	3,203	Com	5—4	4-20-37—2	14,000	6,169	18,006	WMA
Faribault, Minn.	12,767	5,734	Com	5—2	4-13-37—5	5,500	3,692	7,739	W
Farrell, Pa.	14,359	1,142	MC	5—4	11- -37—2	5,400	4,800	7,209	None
Fayetteville, N. C.	13,049	3,200	MC	9—2	5- -37—9	....	....	7,400	EWAAb
Ferndale, Mich.	20,855	2,393	Mgr	5—4	4-6-37—2	6,496	3,557	11,649	WM
Findlay, Ohio	19,363	5,170	MC	8—2	11-4-37—8	10,766	7,108	12,811	WA
Floral Park, N. Y.	10,016	890	MC	5—2	3-17-36—2	....	....	6,744	None
Florence, Ala.	11,729	3,640	Com	3—3	9-21-36—1	2,600	1,044	6,657	....
Florence, S. C.	14,774	2,011	Mgr	5—4	- -37—2	....	....	8,204	WA
Fond du Lac, Wis.	26,449	3,800	Com	3—6	4- -37—1	15,000	8,654	16,866	W
Forest Park, Ill.	14,555	1,600	Com	5—4	4- -39—5	....	7,000	9,428	W
Fort Collins, Colo.	11,489	1,758	Com	3—6	4- -36—1	6,385	2,408	7,194	WSAE
Fort Dodge, Iowa	21,895	3,290	Com	3—2	3-29-37—3	10,871	7,037	13,526	WMA
Fort Madison, Iowa	13,779	3,840	MC	7—2	3-15-37—7	6,500	3,900	9,269	None
Fort Scott, Kans.	10,763	2,576	Com	3—2	4-7-37—3	5,200	3,953	6,880	WA
Fort Thomas, Ky.	10,008	3,280	MC	7—2	11- -37—6	4,500	2,400	6,819	None
Fostoria, Ohio	12,790	1,938	MC	7—2	11- -37—7	....	4,500	8,122	W
Framingham, Mass.	22,210	15,872	TM	3—3	3-2-36—1	6,592	....	13,841	None
Frankfort, Ind.	12,196	1,740	MC	7—4	11-8-38—7	8,829	7,100	7,959	E
Frankfort, Ky.	11,626	1,047	MC	13—2	11- -37—13	....	....	8,116	None
Franklin, Pa.	10,254	1,319	MC	5—4	11-2-37—3	5,053	4,677	6,567	W
Frederick, Md.	14,434	1,760	MC	5—3	6- -37—5	7,099	4,700	9,261	EWMA
Freeport, Ill.	22,045	2,508	MC	11—2	4-13-37—11	12,500	8,300	14,633	None
Freeport, N. Y.	15,467	2,735	MC	5—2	....	....	....	10,467	EWP
Fremont, Neb.	11,407	1,926	MC	8—2	4-7-36—4	4,600	4,400	7,420	EW
Fremont, Ohio	13,422	2,454	MC	9—2	11- -37—9	....	4,100	8,748	W
Fullerton, Calif.	10,860	10,613	MC	5—4	4- -36—3	5,000	2,268	6,915	W
Fulton, N. Y.	12,462	2,252	MC	7—2	11- -37—7	5,126	4,800	7,722	WA
Gadsden, Ala.	24,042	8,085	Com	3—4	5- -38—3	5,000	3,782	13,654	W

TABLE IV.—GOVERNMENTAL DATA FOR THE CITIES OVER 10,000—Continued

City	Population 1930	Land Area in Acres	Form of Government	CITY COUNCIL		Number Registered Voters	Number Voted Last Council Election	Population over 21 in 1930	Utilities Owned and Operated
				Number of Councilmen and Term of Years	Next Election and Number to be Elected				
10,000 to 30,000—continued									
Gainesville, Fla.	10,465	3,520	Mgr	5—3	9-13-36—2	....	....	6,582	EWA
Galesburg, Ill.	28,830	5,760	MC	15—2	4-6-37—15	15,658	2,744	19,498	WA
Gardner, Mass.	19,399	14,080	MC	11—2	12-8-36—6	7,316	4,112	12,110	WA
Garfield, N. J.	29,739	1,298	MC	9—2	11- -36—4	11,000	7,674	15,549	W
Garfield Hgts., Ohio	15,589	4,160	MC	8—2	11- -37—8	7,000	5,700	8,998	None
Gastonia, N. C.	17,093	2,880	Mgr	5—2	5-3-37—5	....	1,828	8,967	EW
Geneva, N. Y.	16,053	2,416	MC	13—2	11- -37—13	5,798	5,798	10,264	W
Glen Cove, N. Y.	11,430	4,266	MC	5—2	11- -37—5	5,100	4,810	6,730	None
Glens Falls, N. Y.	18,531	2,352	MC	7—2	11- -37—7	9,911	9,389	12,686	W
Gloucester, Mass.	24,204	16,768	MC	5—1	12-8-36—5	10,500	8,700	15,541	W
Gloucester, N. J.	13,796	1,974	MC	9—3	11-3-36—3	....	....	8,406	W
Gloversville, N. Y.	23,099	2,737	MC	13—2	11- -37—13	8,500	7,500	15,882	W
Goldsboro, N. C.	14,985	1,940	Mgr	5—2	5-11-37—5	5,000	2,800	8,235	WA
Goshen, Ind.	10,397	2,300	MC	7—4	11- -38—7	5,200	4,886	6,812	EWA
Grand Forks, N. D.	17,112	2,313	Com	5—4	4-7-36—2	10,000	6,915	10,358	WAE
Grand Island, Neb.	18,041	3,671	MC	9—2	4-7-36—4	8,100	3,698	11,454	EWA
Grand Junction, Colo.	10,247	1,210	Mgr	7—4	4-6-37—4	1,537	711	6,291	WA
Granite City, Ill.	25,130	2,720	MC	15—2	4-6-37—15	....	7,356	14,634	None
Great Falls, Mont.	28,822	4,958	MC	11—2	4-6-36—5	12,315	8,385	18,341	WAM
Greeley, Colo.	12,203	2,265	MC	6—2	4-6-37—6	....	....	7,660	W
Greenfield, Mass.	15,500	13,760	TM	3—1	3-2-36—3	8,026	4,731	10,022	W
Greensburg, Pa.	16,508	1,065	MC	5—4	11- -37	6,800	6,656	10,121	None
Greenville, Miss.	14,807	1,650	MC	7—4	12-10-37—3	2,200	1,500	9,778	WPAAb
Greenville, S. C.	29,154	3,121	MC	7—2	8- -37—7	2,500	2,200	17,453	WA
Greenville, Tex.	12,407	2,458	Com	3—2	4-2-36—3	....	....	7,570	EW
Greenwood, Miss.	11,123	1,304	Com	3—4	11- -38—3	1,004	1,152	7,185	EW
Greenwood, S. C.	11,020	2,350	MC	6—2	7- -37—6	....	....	6,036	W
Griffin, Ga.	10,321	2,112	Mgr	3—2	12-9-36—3	2,200	1,395	6,012	EW
Gr. Pte. Park, Mich.	11,174	1,408	Com	7—2	3-9-36—4	5,000	2,500	7,217	None
Gulfport, Miss.	12,547	7,680	Com	3—4	12- -36—3	3,000	1,575	7,688	WPA
Hackensack, N. J.	24,568	2,944	Mgr	5—4	5-25-37—5	11,017	7,365	15,749	None
Hannibal, Mo.	22,761	3,453	MC	12—4	5-4-37—6	....	9,018	14,620	EWPMAb
Hanover, Pa.	11,805	2,000	Mgr	11—4	11- -37—6	....	4,824	7,494	WM
Harlingen, Tex.	12,124	1,239	Com	5—2	12-8-36—2	....	717	7,004	None
Harrisburg, Ill.	11,625	1,360	Com	5—4	4- -39—5	....	5,442	6,779	A
Harrison, N. J.	15,601	774	MC	9—2	11-3-36—5	6,318	5,035	8,564	None
Harvey, Ill.	16,374	2,652	Com	5—4	4- -39—5	....	6,000	9,643	W
Hastings, Neb.	15,490	3,763	MC	9—2	4-6-36—4	8,071	6,007	9,756	EWA
Hattiesburg, Miss.	18,601	6,834	Com	3—4	8- -36—3	2,000	1,400	11,021	WA
Hawthorne, N. J.	11,868	1,457	Com	3—4	5- -39—3	7,316	5,515	7,710	W
Helena, Mont.	11,803	5,707	Com	3—1	4-6-36—1	6,441	3,580	8,046	WA
Hempstead, N. Y.	12,650	1,600	MC	5—2	3-17-36—2	....	....	8,570	W
Henderson, Ky.	11,668	2,227	Com	3—2	8-5-37—3	6,500	6,000	7,423	EGW
Herkimer, N. Y.	10,446	1,300	MC	3—1	3- -36—3	....	....	6,416	EW
Hibbing, Minn.	15,666	8,511	MC	5—3	12-8-36—3	8,839	7,613	8,706	EGWMA
Highland Park, Ill.	12,203	7,680	Com	5—4	4- -39—5	....	5,000	7,948	W
Holland, Mich.	14,346	1,830	MC	13—2	3-2-36—7	6,000	3,570	8,522	EW
Homestead, Pa.	20,141	348	MC	15—4	9- -37—8	8,000	5,800	11,409	None
Hopewell, Va.	11,327	2,880	Mgr	5—4	6-9-36—3	2,000	1,500	6,253	MA
Hopkinsville, Ky.	10,746	1,400	Com	3—4	11-2-37—3	5,370	5,230	7,098	EGWAb
Hoquiam, Wash.	12,766	4,531	MC	12—2	12- -36—6	5,000	4,000	8,190	W
Hornell, N. Y.	16,250	1,531	MC	12—2	11- -37—12	....	....	10,667	W
Hot Springs, Ark.	20,238	3,760	MC	17—2	4-7-36—8	4,500	3,000	13,673	None
Hudson, N. Y.	12,337	2,240	MC	11—2	11-2-37—11	5,594	5,214	7,762	W
Huntington, Ind.	13,420	1,828	MC	7—4	11-6-38—7	9,000	6,635	8,437	EW
Huntington Pk., Calif.	24,591	1,798	MC	5—4	4-13-36—2	14,000	6,457	16,766	W
Huntsville, Ala.	11,554	1,280	MC	10—4	9- -36—10	2,200	1,650	7,119	WAb

TABLE IV.—GOVERNMENTAL DATA FOR THE CITIES OVER 10,000—Continued

City	Population 1930	Land Area in Acres	Form of Government	CITY COUNCIL		Number Registered Voters	Number Voted Last Council Election	Population over 21 in 1930	Utilities Owned and Operated
				Number of Councilmen and Term of Years	Next Election and Number to be Elected				
10,000 to 30,000—continued									
Huron, S. D.	10,946	2,708	Mgr	9—3	4-21-36—3	5,400	2,800	6,772	W
Hutchinson, Kans.	27,085	5,990	Com	5—2	4- -37—5	....	8,326	16,809	P
Independence, Kans.	12,782	1,783	Com	3—3	4-7-36—1	5,282	2,590	8,290	W
Independence, Mo.	15,296	2,140	MC	9—2	4-7-36—4	....	....	9,831	E
Inglewood, Calif.	19,480	4,518	MC	5—4	4- -37—2	10,721	5,384	12,788	W
Iowa City, Iowa	15,340	3,391	MC	7—2	3- -37—7	....	....	10,507	A
Irondequoit, N. Y.	18,024	....	MC	4—4	11- -37—2	10,500	8,778	11,435	None
Iron Mountain, Mich.	11,652	3,800	MC	11—2	3- -37—11	6,000	3,500	6,666	W
Ironton, Ohio	16,621	2,880	Mgr	7—4	11- -37—4	8,550	4,765	9,986	W
Ironwood, Mich.	14,299	3,740	Mgr	5—4	4-5-37—3	6,350	4,954	7,686	GWMA
Ithaca, N. Y.	20,708	3,470	MC	11—4	11- -37—6	7,853	7,409	14,418	....
Jackson, Tenn.	22,172	2,214	Com	3—4	6- -38—3	5,200	4,000	14,233	EWA
Jacksonville, Ill.	17,747	3,598	MC	9—2	4- -37—9	....	8,009	13,008	W
Janesville, Wis.	21,628	4,215	Mgr	7—2	4-7-36—3	10,000	2,800	14,275	W
Jeannette, Pa.	15,126	1,446	MC	19—4	11- -37—10	7,900	5,100	8,266	None
Jefferson City, Mo.	21,596	3,648	MC	10—2	4-7-36—5	....	....	14,620	None
Jeffersonville, Ind.	11,946	862	MC	7—4	11-6-39—7	8,300	6,136	7,669	None
Johnson City, N. Y.	13,567	969	MC	5—2	3-17-36—3	8,000	3,800	8,433	W
Johnson City, Tenn.	25,080	4,773	Com	5—2	6- -37—5	3,000	2,910	14,935	W
Johnstown, N. Y.	10,801	2,160	MC	5—4	11-2-37—3	4,365	4,068	7,413	W
Jonesboro, Ark.	10,326	1,920	MC	11—2	4-7-36—5	2,800	1,600	6,226	EWM
Kankakee, Ill.	26,620	2,230	MC	14—2	4- -37—14	11,000	9,500	13,186	None
Keene, N. H.	13,794	23,400	MC	15—2	12-10-37—15	6,000	3,434	8,948	WA
Kenmore, N. Y.	16,482	907	MC	5—2	3-17-36—2	7,000	4,200	10,935	None
Keokuk, Iowa	15,106	3,520	Com	3—2	3-30-36—3	9,000	5,792	10,072	None
Kewanee, Ill.	17,093	3,175	Com	5—4	4- -39—5	....	9,591	10,710	W
Key West, Fla.	12,831	2,040	MC	7—2	11- -37—7	2,840	2,518	7,692	W
Kingsport, Tenn.	11,914	3,000	Mgr	5—4	6-5-37—2	1,179	835	6,292	W
Kingston, N. Y.	28,088	4,748	MC	14—2	11-2-37—14	15,420	14,832	19,079	W
Kingston, Pa.	21,600	1,438	MC	8—4	11- -37—3	10,500	5,175	12,929	None
Kinston, N. C.	11,362	922	MC	5—2	4-6-37—5	....	....	6,510	EW
Klamath Falls, Ore.	16,093	2,950	MC	5—2	11-3-36—5	9,127	5,422	10,704	None
Lackawanna, N. Y.	23,948	3,918	MC	5—2	11-4-37—5	8,135	8,135	12,076	None
Laconia, N. H.	12,471	13,001	MC	7—1	3-10-36—7	6,600	3,684	7,811	None
Lafayette, Ind.	26,240	3,098	MC	7—4	11-6-38—7	17,120	14,032	17,037	W
Lafayette, La.	14,635	....	Com	3—4	1- -39—3	6,000	4,125	7,944	EWA
Lagrange, Ga.	20,131	8,045	MC	7—2	12- -36—3	3,200	1,450	10,618	EGWA
La Grange, Ill.	10,103	1,220	MC	7—2	4- -37—7	3,000	....	6,535	None
Lake Charles, La.	15,791	3,200	Com	3—4	5-1-37—3	5,634	3,125	9,332	None
Lakeland, Fla.	18,554	9,876	Mgr	3—3	12-8-36—1	4,973	2,248	11,448	EWA
Lancaster, Ohio	18,716	3,096	MC	8—2	11-5-37—8	....	....	11,718	GW
La Porte, Ind.	15,755	1,952	MC	7—4	11- -38—7	9,028	6,930	9,796	W
La Salle, Ill.	13,149	1,370	MC	15—2	4-13-37—15	6,800	6,465	7,821	W
Latrobe, Pa.	10,644	1,003	MC	13—4	11-7-37—7	4,800	3,000	6,028	None
Laurel, Miss.	18,017	3,545	Com	3—4	8- -36—3	3,000	1,500	10,243	WA
Lawrence, Kans.	13,726	2,769	MC	13—2	4-7-36—7	6,829	2,154	9,480	WA
Lawton, Okla.	12,121	1,360	MC	9—2	3- -36—4	4,500	3,400	7,468	WA
Leavenworth, Kans.	17,466	4,800	Com	5—2	4- -37—5	10,401	8,866	11,592	W
Lebanon, Pa.	25,561	1,998	MC	5—4	11-9-37—2	9,512	8,585	15,813	W
Leominster, Mass.	21,810	18,432	MC	9—2	12-8-36—5	9,503	7,183	13,265	W
Lewistown, Pa.	13,357	1,900	MC	15—4	11- -37—8	7,551	4,447	8,245	None
Lincoln, Ill.	12,855	2,480	MC	14—2	4-20-37—14	....	5,037	7,750	None
Lincoln, R. I.	10,421	12,525	MC	5—2	6-1-37—5	....	....	6,213	None
Lincoln Park, Mich.	12,336	3,791	MC	7—2	4-5-37—7	3,600	2,100	6,530	None
Linden, N. J.	21,206	7,930	MC	9—3	5-19-36—5	9,407	6,861	11,243	None
Little Falls, N. Y.	11,105	2,446	MC	8—2	11- -37—8	....	....	6,884	W
Lockport, N. Y.	23,160	5,052	MC	10—2	11- -37—10	....	....	15.338	None

TABLE IV.—GOVERNMENTAL DATA FOR THE CITIES OVER 10,000—Continued

City	Population 1930	Land Area in Acres	Form of Government	CITY COUNCIL		Number Registered Voters	Number Voted Last Council Election	Population over 21 in 1930	Utilities Owned and Operated
				Number of Councilmen and Term of Years	Next Election and Number to be Elected				
10,000 to 30,000—continued									
Lodi, N. J.	11,549	1,306	MC	7—3	11- -36—2	4,800	4,200	5,980	W
Logansport, Ind.	18,508	2,553	MC	7—4	11- -38—7	13,236	11,400	12,224	EW
Long Branch, N. J.	18,399	3,780	Com	5—4	5- -36—5	10,461	7,541	11,840	None
Longview, Wash.	10,652	5,200	MC	7—2*	11-13-36—4	4,191	2,200	6,571	None
Lubbock, Tex.	20,520	3,980	Mgr	5—4	4-2-36—3	4,800	3,235	11,863	EWA
Lynbrook, N. Y.	11,993	1,600	MC	5—2	3-17-36—3	5,804	4,651	7,926	None
McAlester, Okla.	11,804	3,697	Mgr	8—2	4-15-36—7	4,000	3,000	6,932	WA
McComb, Miss.	10,057	2,700	Com	3—4	8- -38—3	3,100	2,600	5,977	WAAb
McKees Rocks, Pa.	18,116	705	MC	9—4	11- -37—3	7,386	6,842	9,772	None
Mahanoy City, Pa.	14,784	2,104	MC	15—4	11-2-37—8	....	.....	8,242	None
Mamaroneck, N. Y.	11,766	1,890	Mgr	5—2	3-17-36—3	4,487	2,843	7,432	None
Manhattan, Kans.	10,136	1,305	Com	3—3	4-7-36—1	5,073	2,838	6,659	W
Manitowoc, Wis.	22,963	4,700	MC	15—2	4-7-36—7	....	....	14,195	EWA
Mankato, Minn.	14,038	4,340	MC	5—2	4-9-37—5	7,400	5,200	9,001	W
Maplewood, Mo.	12,657	984	MC	3—2	4- -37—3	6,400	5,600	8,368	None
Marietta, Ohio	14,285	2,096	MC	8—2	11-10-37—8	....	....	9,639	W
Marinette, Wis.	13,734	3,480	MC	11—2	4-7-36—6	7,000	5,000	8,378	None
Marion, Ind.	24,496	3,085	MC	7—4	11-6-38—7	15,000	11,000	15,792	W
Marlborough, Mass.	15,587	13,440	MC	11—2	11- -37—11	7,981	7,223	10,004	W
Marquette, Mich.	14,789	6,585	Com	5—5	12-7-36—1	6,816	4,452	9,024	EW
Marshall, Tex.	16,203	5,750	Mgr	5—2	4-14-36—2	1,700	76	9,637	WA
Marshalltown, Iowa	17,373	3,868	MC	9—2	3-29-37—9	8,132	3,080	11,265	W
Martinsburg, W. Va.	14,857	1,600	MC	7—2	6-9-36—7	8,400	6,800	9,238	WMA
Martins Ferry, Ohio	14,524	811	MC	7—2	11- -37—7	....	6,125	8,726	EW
Mason City, Iowa	23,304	7,835	Mgr	5—3	3- -37—2	11,300	5,400	14,253	W
Massena, N. Y.	10,637	2,523	MC	5—2	3-19-36—2	4,200	3,200	6,035	W
Massillon, Ohio	26,400	4,162	MC	10—2	11-2-37—10	10,500	7,462	16,854	None
Mattoon, Ill.	14,631	2,681	MC	14—2	4-3-37—4	5,000	4,000	9,116	None
Maywood, Ill.	25,829	1,664	MC	7—2	4- -37—7	....	....	16,269	W
Meadville, Pa.	16,698	1,451	MC	5—4	11- -37—3	6,352	5,231	10,689	WM
Medford, Ore.	11,007	1,920	MC	8—4	11-10-36—4	5,700	2,727	7,267	W
Melrose, Mass.	23,170	3,008	MC	11—2	12-8-36—11	12,615	7,207	15,454	None
Melrose Park, Ill.	10,741	1,487	MC	7—2	4-21-37—7	3,500	1,450	5,832	W
Menominee, Mich.	10,320	2,787	MC	15—2	4-6-36—8	3,500	2,200	6,201	W
Methuen, Mass.	21,069	14,336	TM	3—3	3-2-36—1	10,709	8,537	12,958	W
Michigan City, Ind.	26,735	4,400	MC	7—4	11- -38—7	12,492	9,424	17,273	W
Middlesborough, Ky.	10,350	4,982	Com	3—2*	11- -37—2	3,800	1,936	5,257	EA
Middletown, Conn.	24,554	25,413	MC	9—4	10- -36—4	9,974	6,974	15,488	W
Middletown, N. Y.	21,276	2,377	MC	9—2	11- -37—9	8,700	7,500	15,842	W
Middletown, Ohio	29,992	3,360	Mgr	5—4	11-2-37—2	12,164	8,762	17,849	W
Milford, Mass.	14,741	9,472	TM	3—1	3- -36—3	....	....	8,559	None
Milton, Mass.	16,434	8,384	TM	3—1	3-7-36—3	9,841	5,981	11,088	None
Millville, N. J.	14,705	34,160	Com	5—4	5- -37—5	8,842	6,596	9,288	W
Minot, N. D.	16,099	2,187	Mgr	15—4	4-7-36—7	6,600	5,622	9,539	WA
Mishawaka, Ind.	28,630	4,303	MC	7—4	11-8-38—7	....	9,600	16,983	EdW
Missoula, Mont.	14,657	2,760	Com	3—2	4-6-36—1	7,885	2,836	9,367	None
Mitchell, S. D.	10,942	1,955	MC	9—2	4-21-36—5	6,585	4,626	6,956	WA
Moberly, Mo.	13,772	2,085	MC	8—2	4-9-36—4	8,000	2,790	9,379	W
Modesto, Calif.	13,842	1,937	MC	5—4	4- -37—2	5,600	5,089	9,137	WA
Monessen, Pa.	20,268	1,300	MC	5—4	11- -37—3	6,600	6,200	10,073	None
Monroe, La.	26,028	3,086	Com	3—4	1-8-36—3	6,000	4,923	16,766	EWSA
Monroe, Mich.	18,110	3,300	Com	7—2	12-6-37—7	7,900	4,600	10,888	WPA
Monrovia, Calif.	10,890	5,184	MC	5—4	4- -36—2	5,725	2,934	7,454	W
Morgantown, W. Va.	16,186	1,807	Mgr	10—2	6-4-36—5	9,914	3,736	9,931	None
Morristown, N. J.	15,197	1,814	MC	9—2	11-3-36—5	9,189	4,808	10,151	W
Moundsville, W. Va.	14,411	1,975	MC	9—4	6-1-37—5	6,863	4,197	9,015	None
Mount Carmel, Pa.	17,967	640	MC	12—4	9- -37—6	8,000	6,000	9,466	None

TABLE IV.—GOVERNMENTAL DATA FOR THE CITIES OVER 10,000—Continued

City	Population 1930	Land Area in Acres	Form of Government	CITY COUNCIL		Number Registered Voters	Number Voted Last Council Election	Population over 21 in 1930	Utilities Owned and Operated
				Number of Councilmen and Term of Years	Next Election and Number to be Elected				
10,000 to 30,000—continued									
Mount Clemens, Mich.	13,497	2,286	Com	5—2	4- -36—2	5,600	3,356	8,297	W
Mount Vernon, Ill.	12,375	2,000	MC	10—2	4-16-36—10	5,000	4,500	7,688	....
Munhall, Pa.	12,995	1,460	MC	7—4	11-2-37—4	6,814	3,969	7,375	None
Muscatine, Iowa	16,778	4,261	MC	9—2	3-2-36—5	9,500	4,600	11,180	EWA
Muskegon Hgts., Mich.	15,584	1,926	Mgr	7—2	4-6-36—3	4,644	2,150	8,704	W
Nanticoke, Pa.	26,043	2,080	MC	5—4	9- -37—3	9,600	9,000	13,250	None
Natchez, Miss.	13,422	6,578	MC	9—2	11-10-36—4	3,000	2,500	8,493	WA
Natick, Mass.	13,589	9,536	TM	....	....	....	....	8,620	....
Naugatuck, Conn.	14,315	10,630	MC	7—1	5-4-36—7	6,972	4,742	8,870	None
Needham, Mass.	10,845	8,000	TM	3—1	3-9-36—3	5,478	3,191	6,891	W
New Albany, Ind.	25,819	3,250	MC	7—4	11- -38—7	22,000	12,000	16,773	M
New Bern, N. C.	11,981	960	MC	10—2	5- -37—10	3,000	2,000	7,075	EWA
Newburyport, Mass.	15,084	5,312	MC	11—2	12- -36—6	....	....	9,933	W
New Castle, Ind.	14,027	1,678	MC	7—4	11- -38—7	9,000	6,828	8,656	EW
New Kensington, Pa.	16,762	2,480	MC	5—4	11- -37—3	7,500	5,625	8,927	None
New London, Conn.	29,640	3,883	Mgr	7—2	9-14-36—4	10,400	5,302	18,981	W
New Philadelphia, O.	12,365	1,908	MC	7—2	11-2-37—7	6,000	4,000	7,765	W
Newport, Ky.	29,744	940	Mgr	5—2*	11- -37—4	16,000	12,000	19,442	W
Newport, R. I.	27,612	4,445	MC	21—2	11-3-36—21	12,469	10,346	17,734	None
Newton, Iowa	11,560	2,127	MC	7—2	3-27-36—7	5,100	3,200	7,215	GW
Newton, Kansas.	11,034	2,535	Mgr	3—2	4-6-37—2	4,524	2,418	6,899	W
Niles, Mich.	11,326	2,598	MC	9—2	4-6-36—7	5,612	3,113	7,054	EWA
Niles, Ohio	16,314	3,000	MC	7—2	11- -37—7	....	....	9,394	EdW
Norfolk, Neb.	10,717	1,890	MC	9—2	4-7-36—4	5,600	3,832	6,636	WA
North Adams, Mass.	21,621	13,184	MC	21—3	12-8-36—7	10,268	4,103	13,675	W
Northampton, Mass.	24,381	22,144	MC	29—2	12-6-37—29	10,717	8,389	16,434	W
N. Attleborough, Mass.	10,197	12,224	TM	3—1	3-16-36—3	4,500	3,958	6,664	EW
N. Braddock, Pa.	16,782	912	MC	9—4	11- -37—5	....	....	8,782	Ab
North Little Rock, Ark.	19,418	2,660	MC	11—2	4-7-36—5	2,400	1,617	11,431	E
North Platte, Neb.	12,061	1,520	MC	9—2	4-7-36—4	3,246	2,335	7,306	WA
N. Providence, R. I.	11,104	3,750	MC	7—2	11- -36—7	5,049	4,414	6,241	None
N. Tonawanda, N. Y.	19,019	6,656	MC	7—2	11-3-37—7	....	7,181	10,959	WM
Norwich, Conn.	23,021	3,500	MC	12—2	6-1-36—6	....	....	13,834	....
Norwood, Mass.	15,049	6,720	Mgr	5—3	1-19-36—2	6,500	4,127	9,086	EW
Nutley, N. J.	20,572	2,197	Com	5—4	5-12-36—5	10,415	7,205	12,034	None
Ogdensburg, N. Y.	16,915	2,976	MC	9—4	11- -37—5	4,800	4,800	11,288	WM
Oil City, Pa.	22,075	2,596	Com	5—4	11- -37—2	9,000	7,586	13,221	WA
Okmulgee, Okla.	17,097	1,997	Com	3—3	4-7-36—1	5,435	5,435	10,186	WA
Old Forge, Pa.	12,661	2,560	MC	13—4	11- -38—7	5,200	5,100	5,773	None
Olean, N. Y.	21,790	3,964	MC	11—2	11-2-37—11	734	711	13,479	W
Olympia, Wash.	11,733	4,187	Com	3—3	37—3	6,262	....	7,783	WMA
Olyphant, Pa.	10,743	3,340	MC	6—4	11- -37—4	5,326	4,962	5,375	E
Oneida, N. Y.	10,558	14,350	MC	7—2	11-2-37—7	4,700	4,354	7,074	W
Oneonta, N. Y.	12,536	2,388	MC	6—2	11- -37—6	5,416	4,742	8,481	W
Ontario, Calif.	13,583	7,471	MC	5—4	4-14-36—3	6,489	1,791	8,592	W
Orlando, Fla.	27,330	6,997	Com	5—3	10- -36—2	4,300	3,700	17,740	EW
Oskaloosa, Iowa	10,123	2,530	MC	7—2	3-25-37—7	....	....	6,806	WM
Ossining, N. Y.	15,241	1,927	Com	5—2	12-8-36—3	....	2,447	10,634	W
Oswego, N. Y.	22,652	4,850	MC	9—2	11- -37—9	10,438	9,822	14,315	WM
Ottawa, Ill.	15,094	2,380	Com	5—4	4- -39—5	7,610	7,514	9,626	W
Ottumwa, Iowa	28,075	4,784	Com	3—2	4- -37—3	12,834	6,993	17,572	WA
Owensboro, Ky.	22,765	2,498	Com	3—2	11-2-37—3	8,500	8,200	14,182	EWA
Owosso, Mich.	14,496	2,668	Com	3—3	4-6-36—1	6,500	3,082	8,621	W
Painesville, Ohio	10,944	3,060	Mgr	7—4	11- -37—2	....	3,005	7,012	EGW
Palestine, Tex.	11,445	2,457	MC	4—2	4-1-37—4	....	....	7,211	WA
Palo Alto, Calif.	13,652	2,208	MC	15—6	5-11-37—5	8,000	2,735	9,554	EGWA
Pampa, Tex.	10,470	1,784	Mgr	3—2	4-7-36—3	1,916	983	6,436	W

Table IV.—Governmental Data for the Cities Over 10,000—Continued

City	Population 1930	Land Area in Acres	Form of Government	City Council		Number Registered Voters	Number Voted Last Council Election	Population over 21 in 1930	Utilities Owned and Operated
				Number of Councilmen and Term of Years	Next Election and Number to be Elected				
10,000 to 30,000—continued									
Paris, Tex.	15,649	3,123	MC	5—2	4-7-36—5	4,000	3,742	9,798	WAAb
Parkersburg, W. Va.	29,623	3,400	Com	5—3	4- -38—5	17,000	12,000	18,981	W
Park Ridge, Ill.	10,417	3,050	MC	11—2	4- -37—11	....	4,970	6,564	W
Parma, Ohio	13,899	12,638	MC	7—2	11-2-37—7	5,970	4,500	7,741	None
Parsons, Kans.	14,903	2,540	Com	3—2	4- -37—3	6,927	5,600	9,731	WA
Peabody, Mass.	21,345	10,496	MC	12—2	12-1-36—6	....	....	12,729	EW
Peekskill, N. Y.	17,125	2,816	MC	7—3	4-14-36—2	....	5,652	10,296	W
Pekin, Ill.	16,129	4,146	Com	5—4	4- -39—5	6,929	6,861	10,149	S
Peru, Ind.	12,730	1,371	MC	7—4	11- -38—7	8,500	7,000	8,376	EWA
Petersburg, Va.	28,564	3,200	Mgr	5—4	6- -36—3	2,616	210	17,109	WPM
Phenix City, Ala.	13,862	....	Com	3—3	9- -36—1	....	....	7,495	None
Phillipsburg, N. J.	19,255	2,044	Com	5—4	5-16-38—5	9,480	6,189	11,627	A
Phoenixville, Pa.	12,029	1,467	Mgr	13—4	11- -37—6	5,100	4,328	6,990	W
Pine Bluff, Ark.	20,760	3,200	MC	9—2	4-7-36—4	2,000	1,331	13,159	None
Piqua, Ohio	16,009	2,240	Mgr	5—2	11-2-37—5	6,300	3,394	10,585	EWM
Pittsburg, Kans.	18,145	3,110	Com	5—2	4- -37—5	....	....	11,578	WA
Pittston, Pa.	18,246	1,069	MC	5—4	11-4-37—2	8,501	7,534	9,415	None
Plattsburg, N. Y.	13,349	2,733	MC	7—2	11-4-38—7	....	4,098	8,545	WA
Pleasantville, N. J.	11,580	3,567	MC	7—3	11-3-36—3	7,055	4,736	7,225	None
Plymouth, Mass.	13,042	62,464	TM	....	....	....	....	8,433	....
Plymouth, Pa.	16,543	691	MC	13—4	11- -37—7	5,000	2,500	8,960	None
Pocatello, Idaho	16,471	1,961	MC	5—4	4-27-37—3	....	3,848	9,707	WA
Pomona, Calif.	20,804	8,000	MC	5—4	4-5-37—2	11,136	7,308	13,660	W
Ponca City, Okla.	16,136	2,000	Com	3—3	4- -36—1	5,000	4,500	9,943	EW
Port Angeles, Wash.	10,188	3,987	Com	3—3	12-5-36—3	4,177	3,121	6,506	EdW
Port Chester, N. Y.	22,662	1,500	MC	7—3	4-28-36—3	14,500	13,581	13,692	P
Port Jervis, N. Y.	10,243	1,420	MC	9—2	11-2-37—9	....	....	6,763	W
Portsmouth, N. H.	14,495	9,680	MC	9—2	12- -36—9	8,029	5,743	9,571	WA
Pottstown, Pa.	19,430	3,200	MC	21—4	11- -37—11	8,400	6,800	12,219	None
Pottsville, Pa.	24,300	2,285	MC	5—4	11-8-37—3	11,014	10,212	14,972	None
Provo, Utah	14,766	8,884	Com	3—4	11-2-37—2	5,200	4,800	7,950	W
Rahway, N. J.	16,011	2,513	MC	11—2	11-3-36—6	7,561	6,014	10,050	W
Rapid City, S. D.	10,404	3,840	Mgr	9—3	4- -36—3	....	2,302	6,356	W
Red Bank, N. J.	11,622	1,178	MC	7—3	11-3-36—3	6,500	4,065	7,660	W
Redlands, Calif.	14,177	10,506	MC	5—4	4- -36—2	6,500	3,318	9,252	W
Reno, Nevada	18,529	2,525	MC	7—4	5- -39—7	10,375	8,047	13,609	A
Rensselaer, N. Y.	11,223	1,952	MC	10—2	11- -37—10	6,609	6,363	7,609	None
Richmond, Calif.	20,093	6,848	Mgr	9—6	5-10-37—3	9,914	6,002	13,046	P
Ridgefield Park, N. J.	10,764	772	Com	3—4	5- -36—3	6,500	4,200	7,300	None
Ridgewood, N. J.	12,188	3,968	Com	3—4	5-9-39—3	8,419	4,151	8,320	W
River Rouge, Mich.	17,314	1,900	Com	7—2	4-6-36—3	7,492	5,441	9,734	None
Riverside, Calif.	29,696	25,046	MC	7—4	11- -36—	18,097	5,319	19,184	EW
Rochester, Minn.	20,621	3,216	MC	7—2	3-10-36—3	8,766	5,753	13,933	EW
Rochester, N. H.	10,209	22,040	MC	19—3	12-1-36—7	6,000	3,802	6,507	W
Rock Hill, S. C.	11,322	2,500	Mgr	5—2	12-9-36—2	3,340	1,850	6,278	EdWA
Rockville Centre, N. Y.	13,718	2,249	MC	5—2	3-10-36—2	6,000	1,986	9,076	EW
Rocky Mount, N. C.	21,412	2,150	Mgr	13—2	5-4-36—7	6,000	3,800	11,692	EGWA
Rome, Ga.	21,843	1,968	Mgr	9—4	11- -36—9	4,800	4,500	12,359	W
Roselle, N. J.	13,021	1,495	MC	7—3	11- -36—2	6,500	4,700	7,895	None
Roswell, N. M.	11,173	3,475	Mgr	11—4	4-7-36—6	5,000	1,714	6,502	WA
Royal Oak, Mich.	22,904	6,970	Mgr	7—2	11- -37—7	7,291	1,386	13,344	WM
Rutherford, N. J.	14,915	1,800	MC	7—3	11-2-36—2	8,000	6,137	10,413	None
Rutland, Vt.	17,315	5,200	MC	11—2	3-3-36—5	....	....	11,177	W
St. Augustine, Fla.	12,111	6,400	Mgr	5—3	12-6-36—1	2,365	1,842	7,641	WPA
St. Charles, Mo.	10,491	2,240	MC	9—2	4-7-36—4	4,823	3,060	6,726	W
St. Cloud, Minn.	21,000	5,604	Com	5—4	4-6-36—5	8,500	8,000	11,937	WA
Salem, Ohio	10,622	1,690	MC	9—2	11- -37—9	....	....	6,768	W

TABLE IV.—GOVERNMENTAL DATA FOR THE CITIES OVER 10,000—Continued

City	Population 1930	Land Area in Acres	Form of Government	CITY COUNCIL		Number Registered Voters	Number Voted Last Council Election	Population over 21 in 1930	Utilities Owned and Operated
				Number of Councilmen and Term of Years	Next Election and Number to be Elected				
10,000 to 30,000—continued									
Salem, Ore.	26,266	3,553	MC	15—4	5- -36—9	13,491	....	18,780	WA
Salina, Kans.	20,155	2,959	Mgr	5—4*	4- -37—3	8,597	4,249	12,653	WA
Salinas, Calif.	10,263	2,004	MC	5—4	6-7-37—2	4,200	2,265	7,021	None
Salisbury, Md.	10,997	2,326	MC	5—2	5-5-36—2	6,250	1,800	7,139	W
Salisbury, N. C.	16,951	3,281	Mgr	5—2	....	....	....	9,646	WAAb
San Angelo, Tex.	25,308	4,188	Mgr	3—2	4-3-36—3	5,000	4,200	15,547	Ab
San Benito, Tex.	10,753	1,220	Com	5—2	4-14-36—3	....	....	5,708	AAb
Sandusky, Ohio	24,622	4,645	Mgr	5—4	11-2-37—2	10,058	7,882	16,131	W
Sanford, Fla.	10,100	3,440	Mgr	5—3	11-3-36—2	934	607	6,118	WA
San Leandro, Calif.	11,455	2,560	Mgr	5—4	4-13-36—3	4,816	2,580	7,230	None
San Mateo, Calif.	13,444	6,440	Mgr	5—4	4-5-37—3	7,400	5,200	9,160	None
Santa Cruz, Calif.	14,395	5,702	Com	5—4	5- -37—3	7,500	5,000	10,175	W
Santa Fe, N. Mex.	11,176	17,361	MC	8—4	4- -36—4	7,500	....	6,379	None
Santa Rosa, Calif.	10,636	1,389	Mgr	5—4	4-7-36—2	5,684	1,458	7,405	W
Sapulpa, Okla.	10,533	1,815	Mgr	10—2	5-4-36—10	....	2,406	6,273	W
Saratoga Springs, N. Y.	13,169	20,859	Com	5—2	11-2-37—5	....	....	9,143	W
Saugus, Mass.	14,700	6,784	TM	3—1	2-3-36—1	6,857	5,051	8,638	....
Sault Ste. Marie, Mich.	13,755	13,440	Mgr	5—4	4-6-36—2	6,200	3,106	8,071	WA
Sedalia, Mo.	20,806	4,380	MC	9—2	4-7-36—6	11,000	6,600	13,549	None
Selma, Ala.	18,012	2,500	MC	11—4	4- -36—11	2,500	2,300	10,859	WA
Seminole, Okla.	11,459	434	MC	5—2	4- -37—5	2,500	2,200	7,111	....
Shaker Heights, Ohio	17,783	4,156	MC	7—4	11- -39—7	....	6,825	11,729	None
Shamokin, Pa.	20,274	524	MC	20—4	11- -37—10	....	....	11,775	None
Sharon, Pa.	25,908	2,332	MC	5—4	11-3-37—2	9,080	7,837	15,182	None
Shawnee, Okla.	23,283	2,280	Mgr	7—4	4- -36—4	9,313	4,690	14,030	WA
Shelby, N. C.	10,789	4,524	MC	4—2	5-7-37—4	....	....	5,618	EdWAb
Shelbyville, Ind.	10,618	986	MC	7—4	11- -38—7	5,893	5,893	7,066	None
Shelton, Conn.	10,113	18,969	MC	7—2	11-3-36—7	4,899	3,525	5,775	None
Shenandoah, Pa.	21,782	1,001	MC	15—4	....	....	....	11,240	None
Sherman, Tex.	15,713	3,283	Mgr	15—2	4-7-36—7	4,000	332	9,877	W
Shorewood, Wis.	13,479	1,002	Mgr	7—2	4-7-36—4	6,500	1,063	8,855	None
Southbridge, Mass.	14,264	13,056	TM	3—1	3- -36—3	....	....	8,475	....
South Gate, Calif.	19,632	4,800	MC	5—4	4- -36—2	10,723	4,151	12,441	W
South Milwaukee, Wis.	10,706	3,072	MC	8—2	4-7-36—1	5,500	3,300	6,237	W
South Orange, N. J.	13,630	1,883	MC	7—2	4-28-36—3	8,000	607	9,240	W
South Pasadena, Calif.	13,730	2,010	Mgr	5—4	4- -36—3	7,702	3,227	9,923	W
South Portland, Me.	13,840	7,850	Mgr	5—3	12-7-36—2	6,223	1,872	8,421	None
South River, N. J.	10,759	1,280	MC	6—3	11-3-36—2	4,670	3,840	5,480	EW
South St. Paul, Minn.	10,000	3,429	MC	7—2	4-5-37—7	4,888	3,090	5,685	W
Spartanburg, S. C.	28,723	4,524	Com	5—4	5- -37—3	7,000	5,148	16,261	WA
Statesville, N. C.	10,490	2,048	MC	8—2	5- -37—8	....	....	5,904	EWAb
Staunton, Va.	11,990	1,920	Mgr	5—4	6- -36—3	2,100	1,335	8,448	EWA
Steelton, Pa.	13,291	1,140	MC	11—4	11- -37—5	6,500	5,200	7,552	W
Sterling, Ill.	10,012	1,280	Com	5—4	4- -39—4	4,500	4,411	6,656	A
Stevens Point, Wis.	13,623	12,590	Mgr	5—2	4-7-36—7	7,367	2,937	7,774	W
Stoneham, Mass.	10,060	3,840	TM	3—1	3- -36—3	5,225	2,722	6,425	W
Stratford, Conn.	19,212	10,665	Mgr	10—2	10-4-37—10	8,675	3,973	11,314	None
Streator, Ill.	14,728	2,076	Com	5—4	4- -39—5	9,000	7,200	8,960	None
Struthers, Ohio	11,249	1,984	MC	8—2	11- -38—8	4,500	3,800	5,771	None
Suffolk, Va.	10,271	1,280	Mgr	5—4	6- -37—2	1,557	1,100	6,154	M
Summit, N. J.	14,556	3,817	MC	7—3	11-2-36—3	5,000	4,000	9,433	None
Sumter, S. C.	11,780	2,011	Mgr	3—4	8- -36—2	4,000	400	6,526	W
Sunbury, Pa.	15,626	1,100	MC	5—4	11-2-37—3	7,158	6,167	10,061	None
Swampscott, Mass.	10,346	1,984	TM	3—1	2-17-36—3	....	....	6,870	None
Sweetwater, Tex.	10,848	3,900	Mgr	5—2	4-7-36—2	950	697	6,129	WAAb
Swissvale, Pa.	16,029	867	MC	7—4	9- -37—4	....	....	9,664	None
Tallahassee, Fla.	10,700	2,672	Mgr	3—3	2-18-36—2	800	600	6,488	EGWA

TABLE IV.—GOVERNMENTAL DATA FOR THE CITIES OVER 10,000—Continued

City	Population 1930	Land Area in Acres	Form of Government	CITY COUNCIL		Number Registered Voters	Number Voted Last Council Election	Population over 21 in 1930	Utilities Owned and Operated
				Number of Councilmen and Term of Years	Next Election and Number to be Elected				
10,000 to 30,000—continued									
Tamaqua, Pa.	12,936	690	MC	13—4	11- -37—7	....	....	7,658	W
Taylor, Pa.	10,428	3,281	MC	12—4	....	....	....	5,107	None
Temple, Tex.	15,345	2,669	Mgr	5—2	4- -36—5	....	....	9,502	WAb
Texarkana, Ark.	10,764	1,965	MC	8—2	2-28-36—4	2,200	817	6,712	None
Texarkana, Tex.	16,602	1,955	MC	5—2	4-14-36—2	....	158	10,231	M
Thomasville, Ga.	11,733	....	MC	8—2	1- -37—8	1,950	1,500	6,884	EW
Thomasville, N. C.	10,090	2,158	Mgr	5—2	5-3-37—5	....	....	4,751	W
Tiffin, Ohio	16,428	3,175	MC	7—2	11-2-37—7	....	....	9,998	None
Tonawanda, N. Y.	12,681	2,200	MC	7—2	11-4-37—7	4,607	....	8,148	W
Torrington, Conn.	26,040	2,327	MC	4—2	10- -38—4	....	....	15,239	None
Traverse City, Mich.	12,539	3,662	Com	5—4	11-3-36—3	5,000	3,326	8,715	EW
Trinidad, Colo.	11,732	1,860	MC	10—2	4-2-36—10	6,501	5,321	6,802	W
Turtle Creek, Pa.	10,690	409	MC	9—2	....	....	....	6,223	None
Tuscaloosa, Ala.	20,659	3,511	Com	3—4	9-14-36—1	3,600	2,220	13,268	WA
Two Rivers, Wis.	10,083	1,100	Mgr	9—2	4-7-36—4	4,450	2,460	5,869	EdW
Tyler, Tex.	17,113	5,760	Mgr	5—2	4-7-36—2	....	2,292	10,583	WA
Uniontown, Pa.	19,544	1,356	MC	5—4	11- -37—2	5,000	4,000	11,818	None
University City, Mo.	25,809	3,744	MC	7—2	4-7-36—3	....	5,000	17,414	None
Urbana, Ill.	13,060	1,400	MC	14—2	4-6-37—14	....	....	8,663	None
Valdosta, Ga.	13,482	3,200	MC	6—2	2- -38—6	....	997	7,960	W
Vallejo, Calif.	14,476	3,052	Com	3—4	4-6-37—1	9,637	7,643	10,233	W
Valley Stream, N. Y.	11,790	2,326	MC	5—2	3-17-36—2	5,000	4,002	7,671	None
Vancouver, Wash.	15,766	4,249	MC	7—4*	12-5-36—4	7,400	5,955	10,224	None
Vandergrift, Pa.	11,479	450	MC	18—4	4- -37—9	5,000	2,900	6,300	None
Ventura, Calif.	11,603	2,451	Mgr	7—4	4-26-37—4	6,312	1,930	7,706	W
Vicksburg, Miss.	22,943	4,460	MC	3—4	8-18-36—3	3,500	2,800	15,115	WA
Vincennes, Ind.	17,564	1,940	MC	7—4	11- -38—7	11,937	9,471	10,854	W
Virginia, Minn.	11,963	5,682	MC	9—4	1-24-36—3	6,500	5,600	6,939	EWGMA
Wakefield, Mass.	16,318	4,672	TM	5—1	3-2-36—5	7,500	5,256	9,995	EGW
Walla Walla, Wash.	15,976	2,617	Com	3—3	12- -38—3	7,100	4,863	10,863	WA
Wallingford, Conn.	11,170	2,620	TM	7—4	11- -37—3	5,945	4,027	6,778	EWA
Warren, Pa.	14,863	1,715	MC	19—4	11- -37—10	....	....	9,619	None
Warwick, R. I.	23,196	22,525	MC	9—2	11-3-36—9	11,000	4,346	14,429	W
Washington, Pa.	24,545	2,210	MC	5—4	11- -38—2	11,600	10,300	14,867	....
Watertown, S. D.	10,214	4,790	MC	11—2	4-21-36—6	....	....	6,196	EWA
Watertown, Wis.	10,613	5,536	MC	15—2	4-7-36—8	5,700	4,209	7,091	W
Waterville, Me.	15,454	7,680	MC	21—1	3-2-36—21	6,500	5,653	9,153	None
Watervliet, N. Y.	16,083	824	Mgr	3—4	11- -37—1	8,477	8,203	10,324	W
Waukesha, Wis.	17,176	2,667	MC	13—2	4-7-36—7	....	....	10,716	W
Wausau, Wis.	23,758	4,668	MC	18—2	4-7-36—18	11,000	7,375	14,650	W
Wauwatosa, Wis.	21,194	2,717	MC	10—2	4-7-36—5	11,876	....	13,714	W
Waycross, Ga.	15,510	5,460	Mgr	5—4	- -39—5	4,000	3,000	8,691	W
Waynesboro, Pa.	10,167	1,646	Mgr	7—4	11-2-37—4	5,236	4,000	6,407	WM
Webster, Mass.	12,992	8,000	TM	3—1	3-23-36—3	....	....	7,479	W
Webster Groves, Mo.	16,487	2,560	Com	3—2	4-6-37—3	8,400	4,409	10,433	W
Wellesley, Mass.	11,439	6,400	TM	3—3	3-2-36—1	6,013	3,716	7,671	....
Wenatchee, Wash.	11,627	1,025	Com	3—3	12-3-37—3	7,000	6,000	7,582	WA
Westbrook, Me.	10,807	11,127	MC	13—1	12-7-36—13	5,100	3,200	6,522	None
West Chester, Pa.	12,325	1,100	MC	7—4	11- -37—4	....	....	8,286	W
Westerly, R. I.	10,997	19,750	MC	7—2	11-4-37—7	5,400	4,001	6,547	W
Westfield, Mass.	19,775	30,016	MC	11—2	12- -37—11	7,773	5,423	11,546	EGW
Westfield, N. J.	15,801	4,174	MC	8—2	11- -36—4	....	....	10,256	None
West Frankfort, Ill.	14,683	2,640	Com	5—4	4- -40—5	5,000	4,700	8,032	None
West Hartford, Conn.	24,941	13,712	Mgr	7—2	4-12-37—7	12,441	5,207	16,291	None
West Haven, Conn.	25,808	7,204	TM	3—2	....	....	....	16,074	None
West Orange, N. J.	24,327	8,020	Com	5—4	5-15-38—5	12,000	9,000	15,366	None
W. Palm Beach, Fla.	26,610	9,000	Mgr	5—2	4-6-36—3	....	....	17,775	M

Table IV.—Governmental Data for the Cities Over 10,000—Continued

City	Population 1930	Land Area in Acres	Form of Government	CITY COUNCIL		Number Registered Voters	Number Voted Last Council Election	Population over 21 in 1930	Utilities Owned and Operated
				Number of Councilmen and Term of Years	Next Election and Number to be Elected				
10,000 to 30,000—continued									
W. Springfield, Mass.	16,684	10,752	TM	3—3	2-17-36—1	7,087	4,810	10,146	W
West Warwick, R. I.	17,696	4,480	MC	5—2	11-6-36—5	7,546	6,656	9,874	None
Wewoka, Okla.	10,401	600	Com	3—3	4-20-36—1	....	....	6,209	WA
Weymouth, Mass.	20,882	10,688	TM	3—3	3-9-36—5	10,800	....	13,079	W
Whiting, Ind.	10,880	1,100	MC	7—4	11- -38—7	4,816	3,300	6,096	W
Whittier, Calif.	14,822	2,360	MC	5—4	4-14-36—3	8,852	4,504	10,197	W
Wilkinsburg, Pa.	29,639	1,294	MC	9—4	11- -37—5	16,000	13,000	20,286	....
Willimantic, Conn.	12,102	2,870	MC	7—2	12-6-37—7	7,170	4,560	7,412	W
Wilmette, Ill.	15,233	3,625	Mgr	7—2	4-20-37—7	....	3,878	9,746	W
Wilson, N. C.	12,613	3,800	Mgr	5—2	4-6-37—5	2,000	1,622	7,238	EGW
Winchester, Mass.	12,719	3,776	TM	5—1	3-2-36—5	6,924	3,994	8,092	W
Winchester, Va.	10,855	2,560	Mgr	13—4	4- -36—7	1,600	416	6,804	W
Winnetka, Ill.	12,166	2,410	Mgr	7—2	4-7-36—3	....	281	7,802	EW
Winona, Minn.	20,850	5,262	MC	9—4	4- -37—4	10,477	8,021	13,529	W
Winthrop, Mass.	16,852	1,024	TM	3—1	3-2-36—3	8,413	5,817	11,311	W
Woburn, Mass.	19,434	8,256	MC	15—2	11-9-37—15	9,598	8,334	11,543	W
Wooster, Ohio	10,742	2,234	MC	8—2	11- -38—8	....	4,100	7,146	W
Wyandotte, Mich.	28,368	3,520	MC	7—2	4-6-36—4	11,430	6,347	15,554	EW
Xenia, Ohio	10,507	2,295	Mgr	5—4	11-9-37—3	....	2,800	6,783	W
Yakima, Wash.	22,101	2,515	Com	3—3	12- -37—3	9,496	6,260	14,268	W
Ypsilanti, Mich.	10,143	2,001	MC	11—2	4-6-36—6	4,859	1,088	6,770	GW

Notes on Directory of Cities Over 10,000

Albert Lea, Minnesota: Six councilmen serve four-year terms; the mayor two years.

Alexandria, Virginia: Councilmen-at-large serve three years; ward councilmen serve two years.

Arkansas City, Kansas: Commissioners serve two and four-year terms.

Atchison, Kansas: Councilman receiving highest votes serves four years, other two serve two years.

Atlanta, Georgia: Two councilmen and one alderman elected from each ward, making a total of eighteen. Councilmen serve three years, aldermen four, mayor two.

Benton Harbor, Michigan: Four wards elect one commissioner each year; two of the four "at large" commissioners are elected each year for two-year terms. The mayor serves two years.

Buffalo, New York: The two-year terms of the nine district councilmen overlap, but the four-year terms of the councilmen-at-large do not overlap.

Chicopee, Massachusetts: The aldermen from wards serve one year and their terms do not overlap; those elected at large serve two years and terms overlap.

Holyoke, Massachusetts: A unicameral council of seven ward aldermen with one-year terms and fourteen aldermen-at-large with two-year terms overlapping.

Longview, Washington: Terms are for two years and four years.

Miami, Florida: Two commissioners serve four years, and one serves for two years.

Middlesborough, Kentucky: Two serve two years, one four years.

Nashua, New Hampshire: The ward aldermen serve for two years, the aldermen-at-large for four years.

Newport, Kentucky: The mayor serves four years.

Newton, Massachusetts: A bicameral council of seven aldermen elected by wards for one year, and fourteen aldermen elected at large for two-year terms.

New York City: The legislative body consists of a board of aldermen of 65 and a board of estimate and apportionment of eight members.

Portland, Maine: One councilman is elected each year. Each year, one councilman is selected chairman at no increase in salary. There is no mayor.

Richmond, Virginia: The twenty common councilmen serve two years and the 12 aldermen serve four years.

Salina, Kansas: Two are elected for four years, and three for two years.

Vancouver, Washington: Six are elected for four years, and one is elected at large for two-year term.

Washington, D.C.: The governing board of the District is composed of three members, two of whom are appointed by the President with confirmation by the Senate, and one army engineer detailed for four years.

Part Three

MUNICIPAL PERSONNEL

Municipal Personnel Data
Professionalization of the Municipal Service
Directory of Professional Organizations
Directory of Manager Cities and City Managers
Directories of City Officials

Municipal Personnel Data*

N*UMBER of Employees.* The same procedure was followed as for the 1935 YEAR BOOK in securing the data summarized in Table 1 below. Municipal officials were asked to report on two groups of employees: (1) the total number of full-time regular officials and employees (except schools) on December 31, 1935, whose salaries were appropriated by the city council; and (2) the approximate number of part-time and seasonal employees reduced to a yearly basis. The part-time employees in most cases and the full-time employees in a few instances are only reasonable approximations, but it is believed that the data which resulted are more reliable than any of the estimates which have been made regarding the extent of municipal employment. The figures reported last year were for the 310 cities of over 30,000 population. The inquiry was extended this year to include 650 additional cities between 10,000 and 30,000. In 1935 there were 479,992 employees (yearly basis) in 746 cities of over 10,000 population (Table 1).

Presumably this figure excludes educational employees and employees working on municipal projects financed by the state and federal governments. Some difficulty was experienced in securing accurate reports on the number of part-time and seasonal employees but in every instance an attempt was made to clear up all returns which were inconsistent or inaccurate on their face. Some cities failed to report part-time employees, but these cities have been included on the assumption that some cities failed to report them entirely, making their returns somewhat low; that other cities included part-time employees in the full-time figure without reducing them to a yearly basis, making their returns somewhat high; and that these two factors would tend to balance each other. In any event, the total for these cities must be taken as a reasonable approximation secured from the largest number of cities that has ever been contacted directly for this purpose.

Inter-city comparisons of the number of employees should not be undertaken because of the obvious variety in the number and type of services performed by individual cities. However, it is entirely possible to compare cities by population groups with respect to the number of employees in proportion to the total population of the cities reporting. This year as well as last year the comparison verifies the well-known assumption that as cities increase in size they undertake varied and complex functions to a greater degree than the increase in population would indicate. This assumption has always been considered to mean that municipal expenditures tend to increase faster than the increase in population and that municipal government is an "industry" of increasing costs. This is borne out with respect to municipal personnel, expenditures for which constitute the major portion of the operating budget. The number of employees per thousand population is 6.1 in the smallest population group (10,000 to 30,000), rises steadily to 11.7 for cities over 500,000, and amounts to 9.4 for all of the 746 cities over 10,000 (Table 1).

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* This article summarizes the information in Table V on page 196.

TABLE 1

NUMBER OF EMPLOYEES (EXCEPT SCHOOLS) IN 746 CITIES IN 1935

Population Group	No. Cities Reporting	1930 Population of Cities Reporting	Full-Time Employees (Except Schools)	Part-Time Employees (Yearly Basis)	Total No. Employees (Yearly Basis)	Total No. Employees per 1,000 Pop. in 1935	Total No. Employees per 1,000 Pop. in 1934
Cities Over 500,000	13	20,828,542	232,922	10,554	243,476	11.7	10.5
200,000 to 500,000	25	7,998,094	66,755	6,521	73,276	9.2	8.4+
100,000 to 200,000	43	5,694,336	47,043	3,918	50,961	8.9	8.4—
30,000 to 100,000	178	8,935,144	58,535	5,741	64,276	7.2	7.5
10,000 to 30,000	487	7,876,646	40,608	7,395	48,003	6.1	
All Cities Over 10,000	746	51,332,762	445,863	34,129	479,992	9.4	*

* The total number of employees per 1,000 population for all cities over 30,000 was 9.2 in 1934 and 9.9 in 1935.

Taking the number of employees per thousand population as an index of municipal employment, significant comparisons can be made between 1934 and 1935. There was an increase in the index for all cities over 30,000 from 9.2 in 1934 to 9.9 in 1935. This may be due in part to more complete reporting this year by cities which included significant employee groups excluded last year. This increase was marked in the three largest population groups, where the index rose from 10.5 to 11.7 for cities over 500,000, from 8.4 to 9.2 for cities between 200,000 and 500,000, and from 8.4 to 8.9 for cities between 100,000 and 200,000. A portion of the increase for cities over 500,000 is due to the inclusion this year for Los Angeles of the employees of the water and power department. The index of employment in cities between 30,000 and 100,000 dropped from 7.5 to 7.2.

Original Appointments. This year for the first time a census was taken of original appointments to full-time positions in the municipal service. Cities were asked to exclude transfers within the service and reinstatements. In 596 cities, 19,663 such appointments were made in 1935. By taking a ratio of the number of appointments to the number of full-time employees an index is secured which will show in future years whether municipal employment opportunities are expanding or contracting. There seems to be no relation between the ratios of appointments to the number of full-time employees and the size of the population groups.

TABLE 2

NUMBER OF ORIGINAL APPOINTMENTS TO FULL-TIME POSITIONS IN 596 CITIES IN 1935

Population Group	No. Cities Included	Total No. Full-Time Employees	Total No. Original Appointments	No. Appointments per 100 Full-Time Employees
Cities Over 500,000	8	188,991	11,179	5.9
200,000 to 500,000	20	47,005	3,030	6.4
100,000 to 200,000	29	33,465	1,398	4.2
30,000 to 100,000	144	45,076	2,214	4.9
10,000 to 30,000	395	33,555	1,842	5.5
All Cities Over 10,000	596	348,092	19,663	5.7

Non-Resident Appointments. Cities were asked to report how many new appointees were non-residents of the city at the time of appointment. No appointments of this character were made in the eight cities over 500,000 which reported, and only 43 of 648 cities reporting from the smaller population groups indicated that such appointments were made. Eighty-two non-resident appointments were reported by these 43 cities. The cities which reported more than one non-resident appointment were: Oakland, California (11); Bridgeport, Connecticut (3); Grand Rapids, Michigan (2); Wichita, Kansas (2); Berkeley, California (5); Macon, Georgia (2); Saginaw, Michigan (2); Asbury Park, New Jersey (2); Charlottesville, Virginia (2); Clarksburg, West Virginia (4); Ecorse, Michigan (2); Fort Collins, Colorado (6); Fostoria, Ohio (3); Kewanee, Illinois (2); Petersburg, Virginia (2); Sumter, South Carolina (2); and Winnetka, Illinois (4). Twenty-five of the 43 cities reporting non-resident appointments were council-manager cities. Five of the 43 cities were in Michigan, four in Virginia, three in Ohio, and three in Illinois.

It is safe to say that the extent to which appointments are made across city boundary lines is one indication of the extent to which a career service is being established in municipal government. Greater opportunity must be provided for the promotion of able municipal servants and for the original appointment of capable young persons regardless of residence. These data as they are secured from year to year will be useful in denoting the trend as to one of the conditions of a local government career service.

Separations from the Service. Data were requested from each city as to the number of separations during 1935, including all deaths, resignations, dismissals, and retirements. In contrast to appointments, there appears to be a direct relation between the ratio of separations to full-time employees and the size of the population group, as indicated in Table 3.

TABLE 3

NUMBER SEPARATIONS FROM SERVICE IN 635 CITIES IN 1935

Population Group	No. Cities Included	Total No. Full-Time Employees	Total No. Separations	No. Separations per 100 Full-Time Employees
Cities Over 500,000	7	166,995	14,044	8.4
200,000 to 500,000	22	52,373	3,370	6.4
100,000 to 200,000	28	32,374	1,822	5.6
30,000 to 100,000	144	46,226	2,232	4.8
10,000 to 30,000	434	35,077	1,512	4.3
All Cities Over 10,000	635	333,045	22,980	6.9

When considered from the standpoint of separations, turnover decreases with the size of the city from 8.4 persons for each 100 employees for cities over 500,000 to 4.3 for cities between 10,000 and 30,000. The ratio for all cities over 10,000 is 6.9. The ratio of separations to full-time employees is equal to or greater than the ratio of appointments in each of the three population groups over 100,000, smaller in each of the two groups below 100,000, and greater for all cities over 10,000. This may indicate that services were being diminished in the larger cities and increased in the smaller cities, it may be an indication of increased efficiency in the larger cities without reduction in service, or it may be due to greater accuracy in

TABLE 4

NET ADDITIONS TO STAFF AND NET LAYOFFS IN 577 CITIES IN 1935

		Net Additions to Staff[2]		Net Layoffs[3]		No Change in Staff[4]	
Population Group	No. Cities Included[1]	No. Cities	Per Cent of No. Cities Included	No. Cities	Per Cent of No. Cities Included	No. Cities	Per Cent of No. Cities Included
Cities Over 500,000	7	3	42.9	4	57.1	0	0.0
200,000 to 500,000	20	5	25.0	12	60.0	3	15.0
100,000 to 200,000	27	11	40.7	13	48.2	3	11.1
30,000 to 100,000	138	49	35.5	60	43.5	29	21.0
10,000 to 30,000	385	129	33.5	112	29.1	144	37.4
All Cities Over 10,000	577	197	34.2	201	34.8	179	31.0

[1] The cities included in this column are those which reported on both the number of appointments and the number of separations in 1935.

[2] The cities included under this heading made more appointments than separations during 1935.

[3] The cities included under this heading made more separations than appointments during 1935.

[4] In the cities included in this column the number of appointments was equal to the number of separations.

reporting separations than in reporting appointments in these cities. All cities which reported both on appointments and separations are considered in Table 4, which indicates that approximately equal proportions of these 577 cities made net additions to staff and net layoffs, while a smaller proportion made no change in the number of persons working for the city.

TABLE 5

PERSONNEL AGENCIES IN 725 CITIES IN 1935

Population Group	No. Cities Reporting	Personnel Agency for Entire Service		Personnel Agency for Police and/or Fire only		Personnel Services Rendered by State Agency		Reporting No Personnel Agency	
		No. Cities	Per Cent	No. Cities	Per Cent	No. Cities	Per Cent	No. Cities	Per Cent
Cities Over 500,000....	13	12	92.3	0	0.0	1	7.7	0	0.0
200,000 to 500,000.....	24	18	75.0	1	4.2	1	4.2	4	16.6
100,000 to 200,000.....	41	24	58.6	1	2.4	8	19.5	8	19.5
30,000 to 100,000......	172	71	41.3	12	7.0	12	7.0	77	44.7
10,000 to 30,000.......	475	47	9.9	64	13.5	4	0.8	360	75.8
All Cities Over 10,000..	725	172	23.7	78	10.8	26	3.6	449	61.9

Personnel Agencies. All cities were requested to report the existence of a central personnel agency or of an agency performing central personnel functions. As indicated by Table 5, less than one-fourth of the 725 cities reporting have such an agency with jurisdiction over the entire service, 10 per cent have an agency performing personnel functions for police and/or fire departments only, and 4 per cent secure personnel services from a state agency. In the cities between 10,000 and 30,000 over three-fourths of the cities report no agency of any type, while less than 10 per cent report an agency which functions for the entire service. Of all the agencies reported by this smallest population group, only those in Alliance, Ohio, Hibbing, Minnesota, and Euclid, Ohio, appear to have more than purely nominal appropriations. Personnel agencies are more prevalent in the cities above 100,000. Only 12 of the 78 cities reporting from the three largest population groups have no personnel agency, 54 report agencies with jurisdiction over the entire service, and 10 receive personnel service from a state agency. Most of the agencies in the largest cities are equipped with fair appropriations, but of the 23 agencies in cities between 100,000 and 200,000 only those in Flint, Michigan; Long Beach, California; San Diego, California; Tampa, Florida; and Youngstown, Ohio, receive funds in excess of $4,000, which may be considered a rock-bottom budget for a full-time agency. Only three of the 77 agencies reporting from cities between 30,000 and 100,000—those in New Rochelle, New York; Sacramento, California; and Springfield, Illinois—receive more than this absolute minimum.

Table V

PERSONNEL DATA FOR 746 CITIES OVER 10,000

This table shows number of employees in 1935, number of original appointments, number of non-resident original appointments, number of separations, central personnel agencies, and amounts appropriated for such agencies according to information reported by municipal officials in February, 1936. An asterisk (*) refers to notes at the end of this table. Under "Employee Groups Excluded from Total," "U" stands for Utilities, "L" for Libraries, "P" for Parks, and "H" for Hospitals. Under "Number of Non-Resident Original Appointments in 1935," the letter "N" stands for None. Under "Personnel Agency," "CSC" stands for Civil Service Commission or Board, "State" indicates that personnel functions are administered for the city by a state agency, "P" and "F" indicate that police or fire departments only are under the jurisdiction of the personnel agency. A summary of this table appears on the pages immediately preceding.

City	Population 1930 (000 omitted)	Total No. Employees (Except Schools)	No. of Full-Time Employees (Except Schools)	No. Part-Time Employees, yearly basis, (Except Schools)	Employee Groups Excluded from Total	No. of Original Appointments	No. of Non-Resident Original Appointments	No. of Separations	Personnel Agency	Personnel Agency Appropriation, 1935
Over 500,000										
Baltimore, Md.	805	6,580	6,580	None	None	1,000	..	3,901	CSC	$ 23,417
Boston, Mass.	781	13,596	13,596	....	None	....	..	....	State	......
Buffalo, N. Y.	573	7,089	6,841	248	L	....	N	....	CSC	32,996
Chicago, Ill.	3,376	25,237	18,038	7,199	P*	1,348	N	590	CSC	98,436
Cleveland, Ohio	900	9,506	9,506	....	L	....	..	....	CSC	22,343
Detroit, Mich.	1,569	22,373	21,996	377	None	294	N	....	CSC	72,160
Los Angeles, Calif.	1,238	17,855	17,835	20	P,L.	4,854	N	2,775	CSC	54,132
Milwaukee, Wis.	578	6,100	5,240	860	*	145	N	250	CSC	45,031
New York, N. Y.	6,930	89,352	89,002	350	L	2,053	*	4,565	CSC	272,666
Philadelphia, Pa.	1,951	21,250	21,000	250	U*	1,000	N	1,500	CSC	67,600
Pittsburgh, Pa.	670	5,100	4,000	1,100	L	....	..	....	CSC	......
St. Louis, Mo.	822	9,988	9,988	....	L*	....	..	....	*	28,110
San Francisco, Calif.	634	9,450	9,300	150	None	485	N	463	CSC	53,630
200,000 to 500,000										
Akron, Ohio	255	1,100	1,100	....	....	....	..	5	CSC	900*
Atlanta, Ga.	270	2,550	2,523	27	None	None	N	31	None	......
Birmingham, Ala.	260	1,265	1,225	40	U	None	N	40	CSC	*
Cincinnati, Ohio	451	4,250	4,178	72	L*	422	N	455	CSC	30,014
Columbus, Ohio	291	1,915	1,875	40	U,L*	85	1	77	CSC	8,937
Dallas, Tex.	260	1,995	1,965	30	L	70	N	206	CSC	5,658
Dayton, Ohio	201	1,158	1,113	45	L	58	N	244	CSC	3,739
Houston, Tex.	292	1,900	1,900	None	None	125	N	125	CSC	6,492
Indianapolis, Ind.	364	2,250	2,000	250	U,L	10	N	10	None	......
Kansas City, Mo.	400	4,600	4,500	100	L	50	N	50	*	13,000
Louisville, Ky.	308	1,808	1,708	100	U,L,P*	180	N	165	P,F	5,450
Memphis, Tenn.	253	1,290	1,200	90	U,L,P	200	N	94	CSC	6,500
Minneapolis, Minn.	464	5,987	4,268	1,719	None	....	N	202	CSC	19,000
Newark, N. J.	442	5,561	5,532	29	L	....	..	....	State	......
New Orleans, La.	459	1,805	1,379	426	U*	210	N	236	*	5,796
Oakland, Calif.	284	2,083	1,783	300	U	101	11	160	CSC	17,080
Omaha, Nebr.	214	1,085	801	284	U	225	N	None	......	......
Portland, Ore.	302	2,180	2,100	80	L	185	N	83	CSC	5,425
Providence, R. I.	253	3,200	3,200	....	L	....	..	....	None	......
Rochester, N. Y.	328	4,377	4,210	167	L	67	N	76	CSC	14,500
St. Paul, Minn.	272	3,331	3,231	100	None	122	1	128	CSC	16,400

Table V.—Personnel Data for Cities Over 10,000—Continued

City	Population 1930 (000 omitted)	Total No. Employees (Except Schools)	No. of Full-Time Employees (Except Schools)	No. Part-Time Employees, yearly basis, (Except Schools)	Employee Groups Excluded from Total	No. of Original Appointments	No. of Non-Resident Original Appointments	No. of Separations	Personnel Agency	Personnel Agency Appropriation, 1935
200,000 to 500,000—continued										
San Antonio, Tex.	232	1,644	1,644	None	U,L	4	N	20	None	......
Seattle, Wash.	366	5,692	5,650	42	None	....	..	....	CSC	$24,971
Toledo, Ohio	291	1,608	1,328	280	U,L	65	N	98	CSC	5,703
Washington, D. C.	487	8,642	6,342	2,300	U	851	..	865	*	......
100,000 to 200,000										
Albany, N. Y.	127	1,870	1,845	25	U,L	91	N	37	CSC	3,100
Bridgeport, Conn.	147	1,400	1,300	100	U	50	3	125	CSC	None
Camden, N. J.	119	1,162	1,162	....	U	38	N	40	State	......
Canton, Ohio	105	557	457	100	U,L	....	..	....	CSC	1,250
Des Moines, Iowa	143	829	679	150	U,L	....	..	7	CSC	......
Duluth, Minn.	101	757	632	125	*	23	N	22	CSC	3,500
Elizabeth, N. J.	115	794	794	....	U	38	N	31	State	......
El Paso, Tex.	102	707	582	125	L	....	..	....	CSC	*
Evansville, Ind.	102	572	497	75	U,L	None	..	7	None	......
Flint, Mich.	156	682	644	38	L	85	N	108	CSC	4,000
Fort Worth, Tex.	163	1,113	1,113	None	L	23	N	3	CSC	633
Grand Rapids, Mich.	169	1,260	1,210	50	None	6	2	5	CSC	2,741
Hartford, Conn.	164	1,995	1,900	95	U,L	235	N	250	None	......
Jacksonville, Fla.	130	2,042	2,042	....	None	....	N	....	CSC	2,000
Kansas City, Kans.	122	923	898	25	U,L	None	N	10	CSC	1,800
Long Beach, Calif.	142	1,442	1,382	60	*	53	N	382	CSC	10,092
Lowell, Mass.	100	2,050	2,000	50	U	5	N	35	State	......
Lynn, Mass.	102	974	934	40	None	None	..	None	State	......
Miami, Fla.	111	1,855	1,784	71	None	6	N	19	CSC	......
Nashville, Tenn.	154	942	930	12	L,P,H	None	N	37	......	......
New Bedford, Mass.	113	1,900	1,800	100	None	None	..	....	State	500
New Haven, Conn.	163	1,544	1,258	286	None	35	N	50	CSC	1,220
Norfolk, Va.	130	1,182	887	295	L*	45	1	43*	CSC	2,154
Oklahoma City, Okla.	185	1,025	950	75	None	25	1	50	CSC	2,082
Paterson, N. J.	139	752	752	None	L	4	N	4	......	......
Peoria, Ill.	105	509	334	175	U,L,P	....	N	....	P,F	700
Reading, Pa.	111	675	500	175	None	....	..	....	None	......
Richmond, Va.	183	2,200	2,200	....	None	....	..	....	None	......
Salt Lake City, Utah	140	1,057	1,057	....	U,L	None	..	....	CSC	1,200
San Diego, Calif.	148	1,283	1,178	105	None	87	N	66	CSC	11,243
Scranton, Pa.	143	933	563	370	L	....	..	....	CSC	2,282
South Bend, Ind.	104	395	375	20	U,L	140	N	140	None	......
Spokane, Wash.	116	790	490	300	None	....	N	....	CSC	1,905
Springfield, Mass.	150	2,000	2,000	None	L	....	..	....	State	......
Tacoma, Wash.	107	1,086	1,050	36	P*	14	N	28	CSC	5,255
Tampa, Fla.	101	1,061	1,011	50	None	25	N	15	CSC	3,354
Trenton, N. J.	123	1,132	1,087	45	None	....	N	93	State	......
Tulsa, Okla.	141	775	750	25	None	....	N	....	None	......
Wichita, Kans.	111	916	466	450	U	23	2	16	None	......
Wilmington, Del.	107	985	985	....	U,L	....	N	....	None	....
Worcester, Mass.	195	1,553	1,528	25	None	185	N	148	State	......
Yonkers, N. Y.	135	2,198	2,128	70	None	162	N	51	CSC	......
Youngstown, Ohio	170	1,084	909	175	....	....	N	....	CSC	5,000
30,000 to 100,000										
Alameda, Calif.	35,033	300	300	....	None	....	N	....	None	......
Allentown, Pa.	92,563	576	551	25	L	None	N	10	CSC	None
Alton, Ill.	30,151	98	93	5	U,L	9	N	....	CSC	900
Altoona, Pa.	82,054	305	275	30	U,L	10	N	16	CSC	None
Amarillo, Tex.	43,143	225	220	5	L	34	N	19	None	......
Amsterdam, N. Y.	34,484	130	125	5	U,L	1	1	4	None	......
Anderson, Ind.	39,804	416	401	15	L	2	N	3	......	......

TABLE V.—PERSONNEL DATA FOR CITIES OVER 10,000—Continued

City	Population 1930 (000 omitted)	Total No. Employees (Except Schools)	No. of Full-Time Employees (Except Schools)	No. Part-Time Employees, yearly basis, (Except Schools)	Employee Groups Excluded from Total	No. of Original Appointments	No. of Non-Resident Original Appointments	No. of Separations	Personnel Agency	Personnel Agency Appropriation, 1935
30,000 to 100,000—continued										
Asheville, N. C.	50,193	365	350	15	None	15	N	17	P,F	$ 1,100
Atlantic City, N. J.	66,198	695	695	....	....	....	..	....	None	......
Auburn, N. Y.	36,652	166	154	12	U,L	7	N	2	CSC	1,125
Aurora, Ill.	46,589	227	212	15	L	20	N	16	CSC	475
Austin, Tex.	53,120	771	751	20	None	22	N	17	None	......
Baton Rouge, La.	30,729	203	203	None	None	....	..	....	None	......
Battle Creek, Mich.	43,573	330	305	25	L	8	N	18	None	......
Bay City, Mich.	47,355	550	450	100	L	10	N	5	None	......
Beaumont, Tex.	57,732	380	355	25	L	6	N	10	None	......
Bellingham, Wash.	30,823	191	166	25	None	None	N	2	CSC	150
Berkeley, Calif.	82,109	475	450	25	U,L	45	5	25	*	2,000
Berwyn, Ill.	47,027	215	140	75	None	17	N	19	None	......
Bethlehem, Pa.	57,892	212	212	....	L	2	N	3	CSC	......
Binghamton, N. Y.	76,662	1,094	1,079	15	None	14	N	4	CSC	2,942
Bloomfield, N. J.	38,077	160	160	None	L	1	N	1	None	......
Butte, Mont.	39,532	127	102	25	None	22	..	10	None	.....
Cedar Rapids, Iowa	56,097	485	295	190	None	10	N	5	CSC	None
Charleston, W. Va.	60,408	250	250	....	U,L	....	N	....	F	None
Charlotte, N. C.	82,675	590	555	35	L	25	N	50	CSC	220
Chelsea, Mass.	45,816	417	412	5	None	6	N	6	State	......
Chester, Pa.	59,164	117	115	2	U,L	None	N	4	CSC	25
Clifton, N. J.	46,875	190	173	17	None	None	N	6	None	......
Colorado Springs, Colo.	33,237	447	371	76	None	13	N	9	CSC	320
Columbia, S. C.	51,581	325	325	None	None	None	N	None	None	......
Columbus, Ga.	43,131	390	385	5	U,L	....	..	....	None	......
Council Bluffs, Iowa	42,048	166	161	5	U,L,P	4	N	4	CSC	None
Covington, Ky.	65,252	422	422	....	L	....	N	....	P,F	15
Danville, Ill.	36,475	122	107	15	U,L,P*	25	N	None	None	......
Davenport, Iowa	60,751	250	230	20	U,L,P	None	N	15	CSC	None
Dearborn, Mich.	50,358	515	475	40	None	19	N	22	None	......
Decatur, Ill.	57,510	268	238	30	L	98	N	92	None	......
Dubuque, Iowa	41,679	237	216	21	None	3	N	2	CSC	25
Durham, N. C.	52,037	214	214	....	L*	None	N	8	None	......
East Cleveland, Ohio	39,667	143	127	16	L	None	N	4	CSC	175
Easton, Pa.	34,468	270	230	40	U,L	....	..	....	None	......
East Orange, N. J.	68,020	458	450	8	U	1	N	1	CSC	None
Elgin, Ill.	35,929	170	130	40	L	3	N	3	CSC	None
Elkhart, Ind.	32,949	122	122	....	*	....	..	....	None	......
Elmira, N. Y.	47,397	526	385	141	U,L	15	N	11	CSC	600
Evanston, Ill.	63,338	406	266	140	L	None	..	None	None	......
Everett, Mass.	48,424	400	375	25	U	22	N	4	State	......
Everett, Wash.	30,567	218	178	40	None	....	..	7	CSC	300
Fitchburg, Mass.	40,692	525	490	35	U	None	N	....	State	......
Fort Smith, Ark.	31,429	142	127	15	L	16	N	17	CSC	100
Fresno, Calif.	52,513	492	480	12	L	None	N	....	CSC	3,232
Galveston, Tex.	52,938	475	425	50	L,H	....	N	....	None	......
Glendale, Calif.	62,736	554	546	8	None	43	N	34	None	......
Green Bay, Wis.	37,415	284	259	25	None	None	N	6	None	......
Greensboro, N. C.	53,569	340	330	10	None	11	N	5	None	......
Hagerstown, Md.	30,861	25	25	None	L,P*	12	N	None	None	......
Hamilton, Ohio	52,176	260	250	10	L*	10	N	5	*	623
Hammond, Ind.	64,560	357	322	35	U	76	N	92	None	......
Hamtramck, Mich.	56,268	575	300	275	U,L	None	N	....	None	......
Hazelton, Pa.	36,765	92	82	10	U,L	37	N	2	CSC	None
Highland Park, Mich.	52,959	680	680	....	None	....	..	....	None	......
High Point, N. C.	36,745	292	242	70	None	31	N	31	None	......
Holyoke, Mass.	56,537	880	870	10	L	6	N	11	State	1,500
Huntington, W. Va.	75,572	255	252	3	L	94	N	5	P,F	None

TABLE V.—PERSONNEL DATA FOR CITIES OVER 10,000—Continued

City	Population 1930 (000 omitted)	Total No. Employees (Except Schools)	No. of Full-Time Employees (Except Schools)	No. Part-Time Employees, yearly basis, (Except Schools)	Employee Groups Excluded from Total	No. of Original Appointments	No. of Non-Resident Original Appointments	No. of Separations	Personnel Agency	Personnel Agency Appropriation, 1935
30,000 to 100,000—continued										
Irvington, N. J.	56,733	369	332	37	U	....	..	....	None	......
Jackson, Mich.	55,187	256	256	....	*	20	..	20	CSC	$ 2,500
Jackson, Miss.	48,282	170	170	None	*	12	N	....	None	......
Jamestown, N. Y.	45,155	379	283	96	U,L	....	N	....	CSC	730
Joliet, Ill.	42,993	187	187	....	None	60	N	75	None	......
Joplin, Mo.	33,454	260	160	100	L	....	N	....	CSC	250
Kalamazoo, Mich.	54,786	469	293	176	L	28	N	22	None	......
Kearny, N. J.	40,716	324	319	5	None	52	N	52	None	......
Kenosha, Wis.	50,262	335	325	10	L	1	N	6	None	......
Kokomo, Ind.	32,843	130	130	None	U,L	50	N	50	None	......
La Crosse, Wis.	39,614	234	234	....	L	1	N	3	......	......
Lakewood, Ohio	70,509	385	340	45	U,L	None	N	4	CSC	1,068
Lancaster, Pa.	59,949	45	45	....	....	None	N	None	P,F	350
Lansing, Mich.	78,397	575	425	150	U,L	22	N	17	None	......
Laredo, Tex.	32,618	152	152	None	U,L	None	N	4	None	......
Lawrence, Mass.	85,068	1,045	1,045	....	None	....	N	....	State	......
Lewiston, Me.	34,948	268	248	20	None	None	..	10	CSC	None
Lexington, Ky.	45,736	396	376	20	U,L	15	N	15	CSC	None
Lima, Ohio	42,287	280	265	15	L	None	N	8	CSC	250
Lincoln, Nebr.	75,933	624	604	20	L	2	N	6	None	......
Lorain, Ohio	44,512	350	150	200	L	3	N	4	CSC	800
Lynchburg, Va.	40,661	500	500	None	L	None	N	10	None	......
McKeesport, Pa.	54,632	300	300	....	None	15	N	20	CSC	......
Macon, Ga.	53,829	247	210	37	U	....	2	....	......	......
Madison, Wis.	57,899	654	602	52	U	4	N	7	None	......
Malden, Mass.	58,036	472	442	30	U,L	None	N	20	State	......
Marion, Ohio	31,084	163	153	10	None	4	N	2	P,F	250
Medford, Mass.	59,714	500	500	....	None	5	N	15	State	......
Meridian, Miss.	31,954	108	93	15	U	4	N	4	......	......
Mobile, Ala.	68,202	506	500	6	L	15	N	15	None	......
Moline, Ill.	32,236	180	130	50	L,H	21	N	1	CSC	None
Montclair, N. J.	42,017	261	261	....	None	2	N	2	None	......
Mt. Vernon, N. Y.	61,499	295	295	....	L	None	N	None	CSC	2,800
Muncie, Ind.	46,548	270	250	20	U,L	....	..	25	None	......
Muskegon, Mich.	41,390	275	250	25	L*	1	N	2	None	......
Muskogee, Okla.	32,026	235	225	10	None	6	N	5	CSC	None
Nashua, N. H.	31,463	200	200	....	None	10	N	3	None	......
Newark, Ohio	30,596	401	211	190	L	None	N	5	CSC	745
New Britain, Conn.	68,128	350	350	None	None	....	..	....	None	......
New Brunswick, N. J.	34,555	315	265	50	None	15	1	13	None	......
Newburgh, N. Y.	31,275	246	216	30	U,L	9	N	None	CSC	900
New Castle, Pa.	48,674	230	225	5	None	10	N	4	CSC	200
Newport News, Va.	34,417	171	161	10	*	7	N	7	None	......
New Rochelle, N. Y.	54,000	590	580	10	U	16	N	15	CSC	4,479
Niagara Falls, N. Y.	75,460	412	402	10	L	....	N	....	None	......
Norristown, Pa.	35,853	112	72	40	....	None	..	1	None	......
Norwalk, Conn.	36,019	266	236	30	None	None	N	9	CSC	None
Oak Park, Ill.	63,982	327	324	3	U,L,P	....	..	....	P,F	None
Ogden, Utah	40,272	187	150	37	L	7	N	6	CSC	......
Orange, N. J.	35,399	190	190	....	L	None	N	6	None	......
Oshkosh, Wis.	40,108	417	332	85	L	None	N	7	CSC	None
Paducah, Ky.	33,541	175	175	None	U,L	1	N	1	None	......
Pasadena, Calif.	76,086	1,132	1,102	30	None	61	N	77	None	......
Pensacola, Fla.	31,579	212	212	None	L	8	N	13	CSC	100
Perth Amboy, N. J.	43,516	332	332	....	U	None	N	10	None	......
Pittsfield, Mass.	49,677	273	266	7	U,L	None	N	4	State	......
Plainfield, N. J.	34,422	237	189	48	None	None	N	4	None	......
Pontiac, Mich.	64,928	457	432	25	None	116	N	168	P,F	......

TABLE V.—PERSONNEL DATA FOR CITIES OVER 10,000—Continued

30,000 to 100,000—continued

City	Population 1930 (000 omitted)	Total No. Employees (Except Schools)	No. of Full-Time Employees (Except Schools)	No. Part-Time Employees, yearly basis, (Except Schools)	Employee Groups Excluded from Total	No. of Original Appointments	No. of Non-Resident Original Appointments	No. of Separations	Personnel Agency	Personnel Agency Appropriation, 1935
Port Arthur, Tex.	50,902	161	161	None	None	1	N	2	None	......
Port Huron, Mich.	31,361	175	150	25	U,L	1	N	1	None	......
Portland, Me.	70,810	617	567	50	None	25	N	25	CSC	......
Portsmouth, Ohio	42,560	365	155	210	None	4	N	7	CSC	$ 1,200
Portsmouth, Va.	45,704	390	390	None	U,L	1	N	None	None	......
Poughkeepsie, N. Y.	40,288	567	317	250	U,L	40	N	11	CSC	1,500
Pueblo, Colo.	50,096	225	195	30	U,L	4	N	....	CSC	135
Quincy, Ill.	39,241	240	195	45	U,L,P	5	N	2	None	......
Quincy, Mass.	71,983	581	581	....	None	....	..	....	State	......
Racine, Wis.	67,542	408	408	....	U	30	1	22	None	......
Raleigh, N. C.	37,379	260	240	20	L	....	N	....	CSC	700
Richmond, Ind.	32,493	172	172	....	U,L	....	N	....	......	......
Roanoke, Va.	69,206	528	523	5	None	9	N	6	None	.....
Rockford, Ill.	85,864	517	452	65	L	10	N	7	P,F	500
Rome, N. Y.	32,338	345	320	25	L	160	N	160	CSC	700
Sacramento, Calif.	93,750	911	858	53	None	38	N	27	CSC	5,710
Saginaw, Mich.	80,715	508	486	22	L	3	2	46	CSC	......
St. Joseph, Mo.	80,835	518	478	40	None	5	1	10	None	......
St. Petersburg, Fla.	40,425	823	813	10	None	25	1	30	CSC	50
San Jose, Calif.	57,651	234	232	2	None	7	N	1	CSC	100
Santa Ana, Calif.	30,322	175	175	None	L	3	N	2	None	......
Santa Barbara, Calif.	33,613	385	360	25	None	....	N	....	None	......
Santa Monica, Calif.	37,146	705	640	65	None	....	..	....	None	......
Savannah, Ga.	85,024	1,023	1,023	....	None	....	..	100	......	......
Sheboygan, Wis.	39,251	411	376	35	U	8	N	6	CSC	None
Shreveport, La.	76,655	359	359	....	*	None	N	None	State	......
Sioux City, Iowa	79,183	592	492	100	None	11	N	10	CSC	None
Sioux Falls, S. D.	33,362	306	286	20	None	150	N	6	None	......
Springfield, Ill.	71,864	525	500	25	L	15	N	20	CSC	4,100
Springfield, Mo.	57,527	320	200	120	U,L,P	6	N	None	CSC	675
Stamford, Conn.	46,346	575	450	125	....	....	..	....	None	......
Steubenville, Ohio	35,422	221	209	12	None	None	N	None	CSC	300
Stockton, Calif.	47,963	358	350	8	U	18	N	16	None	......
Superior, Wis.	36,113	381	336	45	U	45	N	45	P,F	50
Taunton, Mass.	37,355	207	207	....	....	....	..	....	State	......
Topeka, Kans.	64,120	247	224	23	U,L*	....	N	....	None	......
Troy, N. Y.	72,763	891	791	100	L	46	N	25	CSC	3,020
Tucson, Ariz.	32,506	231	226	5	None	12	N	13	CSC	500
Union City, N. J.	58,659	479	479	None	None	16	..	16	None	......
Waco, Tex.	52,848	334	316	18	U,L	10	N	15	P,F	None
Warren, Ohio	41,062	194	169	25	L	4	N	12	CSC	50
Waterbury, Conn.	99,902	1,040	940	100	None	....	N	32	None	......
Waterloo, Iowa	46,191	232	187	45	None	12	N	12	CSC	None
Watertown, Mass.	34,913	250	250	None	U,L	None	N	4	State	......
Watertown, N. Y.	32,205	349	289	60	None	8	N	7	CSC	800
Waukegan, Ill.	33,499	163	160	3	L	12	N	14	CSC	500
West Allis, Wis.	34,671	229	225	4	None	9	N	4	None	......
Wheeling, W. Va.	61,659	399	399	None	L	None	N	None	None	......
White Plains, N. Y.	35,830	408	333	75	U	....	N	....	CSC	1,775
Wichita Falls, Tex.	43,690	225	200	25	None	....	..	25	None	......
Wilkes-Barre, Pa.	86,626	322	287	35	U,L	....	N	5	CSC	50
Williamsport, Pa.	45,729	186	180	6	U,L	None	N	5	CSC	None
Wilmington, N. C.	32,270	252	247	5	L	....	..	....	P,F	None
Woonsocket, R. I.	49,276	309	309	....	None	....	N	....	None	......
York, Pa.	55,254	165	120	45	U,L	None	N	None	CSC	......
Zanesville, Ohio	36,440	275	240	35	U,L	33	N	42	CSC	650

TABLE V.—PERSONNEL DATA FOR CITIES OVER 10,000—Continued

City	Population 1930 (000 omitted)	Total No. Employees (Except Schools)	No. of Full-Time Employees (Except Schools)	No. Part-Time Employees, yearly basis, (Except Schools)	Employee Groups Excluded from Total	No. of Original Appointments	No. of Non-Resident Original Appointments	No. of Separations	Personnel Agency	Personnel Agency Appropriation, 1935
10,000 to 30,000										
Aberdeen, S. D.	16,465	77	77	....	L	....	..	....	None	......
Aberdeen, Wash.	21,723	134	126	8	None	1	N	None	CSC	$ 300
Abilene, Tex.	23,175	125	125	None	None	None	N	10	None	......
Ada, Okla.	11,261	38	34	4	None	2	N	2	None	......
Adams, Mass.	12,697	32	32	....	U,L	....	1	4	None	......
Adrian, Mich.	13,064	34	34	....	U,L	....	N	None	None	......
Albert Lea, Minn.	10,169	75	50	25	None	1	..	2	None	......
Albuquerque, N. Mex.	26,570	152	142	10	None	12	N	10	None	......
Alexandria, La.	23,025	365	365	None	None	None	N	None	State	......
Alexandria, Va.	24,149	221	121	100	None	....	..	....	None	......
Alhambra, Calif.	29,472	197	175	22	None	4	N	20	P,F	150
Aliquippa, Pa.	27,116	155	125	30	None	....	N	10	None	......
Alliance, Ohio	23,047	192	192	....	L	1	N	2	P,F	5,000
Alpena, Mich.	12,166	100	50	50	L	19	N	None	None	......
Ambridge, Pa.	20,227	51	51	....	None	None	N	None	None	......
Ames, Iowa	10,261	75	70	5	L,P,H	2	N	1	P,F	100
Amesbury, Mass.	11,899	110	100	10	None	50	N	None	None	......
Anaconda, Mont.	12,494	50	35	15	U	3	N	3	None	......
Anaheim, Calif.	10,995	104	100	4	L	1	N	4	None	......
Ann Arbor, Mich.	26,944	133	113	20	L	None	..	None	None	......
Anniston, Ala.	22,345	65	65	None	U,L	None	N	3	None	......
Ansonia, Conn.	19,898	120	70	50	U	None	N	15	None	......
Appleton, Wis.	25,267	133	83	50	U,L	None	N	None	None	......
Ardmore, Okla.	15,751	96	81	15	None	16	N	16	None	......
Arkansas City, Kans.	13,946	68	68	None	L	None	N	None	None	......
Arnold, Pa.	10,575	22	16	6	U,L	None	N	1	None	......
Asbury Park, N. J.	14,981	194	176	18	None	70	2	155	None	......
Ashtabula, Ohio	23,301	125	125	....	None	None	N	9	CSC	85
Astoria, Ore.	10,349	70	70	None	L	5	N	5	None	......
Atchison, Kans.	13,024	52	48	4	U,L	2	N	2	None	......
Athens, Ga.	18,192	59	59	None	L	None	N	None	P,F	......
Athol, Mass.	10,677	108	83	25	None	2	N	6	None	......
Auburn, Me.	18,571	128	110	18	U	8	N	8	P,F	46
Augusta, Me.	17,198	150	100	50	None	4	N	2	None	......
Austin, Minn.	12,276	69	65	4	U,L	1	N	2	None	.....
Bakersfield, Calif.	26,015	184	178	6	U,L	7	N	4	CSC	100
Bangor, Me.	28,749	310	280	30	L	6	N	8	P,F	45
Barberton, Ohio	23,934	130	130	None	L	None	N	8	None	......
Barre, Vt.	11,307	115	115	....	L	....	..	....	None	......
Bartlesville, Okla.	14,763	58	48	10	None	5	N	4	None	......
Batavia, N. Y.	17,375	140	115	25	L	4	N	4	CSC	600
Beacon, N. Y.	11,933	59	39	20	U,L	None	..	None	CSC	300
Beatrice, Nebr.	10,297	62	50	12	None	None	N	None	None	......
Beaver Falls, Pa.	17,147	38	38	None	U,L	None	N	None	None	......
Bellaire, Ohio	13,327	67	42	25	L	None	N	2	CSC	100
Belleville, N. J.	26,974	125	125	....	None	None	N	2	None	......
Bellevue, Pa.	10,252	27	24	3	....	2	N	2	None	......
Beloit, Wis.	23,611	180	122	58	L	....	N	None	None	......
Benton Harbor, Mich.	15,434	108	96	12	L	1	N	1	P,F	......
Berlin, N. H.	20,018	207	157	50	None	12	..	2	None	......
Berwick, Pa.	12,660	32	8	24	U,L	7	N	1	None	......
Bessemer, Ala.	20,721	70	70	None	None	None	N	None	None	......
Beverly, Mass.	25,086	400	300	100	None	None	N	11	None	......
Beverly Hills, Calif.	17,429	348	323	25	None	....	N	7	None	......
Big Spring, Tex.	13,735	51	46	5	L	4	N	5	None	......
Billings, Mont.	16,380	157	142	15	None	17	N	6	None	......
Bismarck, N. D.	11,090	53	38	15	None	8	N	6	None	......

TABLE V.—PERSONNEL DATA FOR CITIES OVER 10,000—Continued

City	Population 1930 (000 omitted)	Total No. Employees (Except Schools)	No. of Full-Time Employees (Except Schools)	No. Part-Time Employees, yearly basis, (Except Schools)	Employee Groups Excluded from Total	No. of Original Appointments	No. of Non-Resident Original Appointments	No. of Separations	Personnel Agency	Personnel Agency Appropriation, 1935
10,000 to 30,000—continued										
Bloomington, Ind.	18,227	64	60	4	L	....	N	2	None	......
Bluefield, W. Va.	19,339	67	67	None	U,L	None	..	None	None	......
Blytheville, Ark.	10,098	24	24	....	U,L	None	N	1	None	......
Bogalusa, La.	14,029	75	75	None	U,L	1	N	1	None	......
Boise, Idaho	21,544	121	101	20	L,P	17	N	16	None	......
Boone, Iowa	11,886	39	39	....	L	7	N	2	P,F	None
Boulder, Colo.	11,223	46	41	5	L,P,L	4	N	2	None	......
Bowling Green, Ky.	12,348	148	97	51	L	1	N	1	......	......
Braddock, Pa.	19,329	165	107	58	L	....	N	5	None	......
Bradford, Pa.	19,306	100	90	10	L	None	N	None	None	......
Brainerd, Minn.	10,221	35	25	10	U,L,P	1	N	1	P,F	None
Brawley, Calif.	10,439	62	62	None	....	....	N	None	None	......
Bremerton, Wash.	10,170	55	55	....	None	None	N	None	F	None
Bridgeton, N. J.	15,699	85	74	11	None	None	N	None	None	......
Bristol, Conn.	28,451	210	190	20	None	....	N	....	None	......
Bristol, Pa.	11,799	24	24	None	None	None	N	1	None	......
Brookfield, Ill.	10,035	28	21	7	L	....	..	2	P,F	$ 500
Brownsville, Tex.	22,021	180	180	None	None	....	..	....	None	......
Brownwood, Tex.	12,789	90	60	30	L	2	N	None	None	......
Brunswick, Ga.	14,022	83	79	4	L	None	N	1	None	......
Bucyrus, Ohio	10,027	77	47	30	L	None	N	None	P,F	None
Burbank, Calif.	16,662	159	155	4	L	6	N	3	None	......
Burlingame, Calif.	13,270	62	52	10	L	3	N	None	None	......
Burlington, N. J.	10,844	35	22	13	L	11	N	None	None	......
Burlington, Vt.	24,789	400	325	75	None	25	1	....	None	......
Butler, Pa.	23,568	85	75	10	U,L	None	N	6	CSC	......
Calumet City, Ill.	12,298	57	52	5	U,L	26	..	29	None	......
Cambridge, Ohio	16,129	63	33	30	L	None	N	3	CSC	132
Campbell, Ohio	14,673	55	55	None	L	3	N	1	CSC	10
Canton, Ill.	11,718	64	48	16	L*	28	N	None	None	......
Cape Girardeau, Mo.	16,227	60	54	6	None	None	N	None	None	......
Carbondale, Pa.	20,061	62	42	20	U,L	....	N	None	......	......
Carlisle, Pa.	12,596	117	45	72	L	None	N	None	None	......
Carnegie, Pa.	12,497	27	27	None	U,L	None	..	2	None	......
Carteret, N. J.	13,339	77	47	30	U,L	1	N	2	None	......
Casper, Wyo.	16,619	114	94	20	L	....	N	....	None	......
Central Falls, R. I.	25,898	141	131	10	U,L	None	N	2	None	......
Centralia, Ill	12,583	64	52	12	P	....	N	....	None	......
Champaign, Ill.	20,348	107	107	None	None	3	N	None	None	......
Chanute, Kans.	10,277	115	65	50	L	2	N	None	None	......
Charlottesville, Va.	15,245	145	120	25	None	6	2	2	None	......
Chicago Hgts, Ill.	22,321	90	80	10	L	....	N	....	None	......
Chickasha, Okla.	14,099	73	63	10	None	2	N	2	None	......
Chillicothe, Ohio	18,340	70	20	50	U,L	6	N	None	CSC	100
Clairton, Pa.	15,291	100	75	25	U,L	None	N	None	P,F	25
Claremont, N. H.	12,377	52	47	5	U	None	N	None	None	......
Clarksburg, W. Va.	28,866	107	107	None	None	38	4	38	None	......
Cliffside Park, N. J.	15,267	56	50	6	U	None	N	3	None	......
Clinton, Iowa	25,726	113	53	60	U,L,P	4	N	4	P,F	None
Coatesville, Pa.	14,582	50	23	27	None	....	..	None	P	400
Coffeyville, Kans.	16,198	164	114	50	L	3	N	25	......	......
Collingswood, N. J.	12,723	80	80	None	None	None	N	2	None	......
Columbia, Mo.	14,967	213	146	67	None	....	N	....	None	......
Compton, Calif.	12,516	80	65	15	L	3	N	6	CSC	......
Concord, N. H.	25,228	150	150	....	None	None	N	None	None	......
Concord, N. C.	11,820	51	51	....	U,L	None	N	None	None	......
Connellsville, Pa.	13,290	38	38	None	None	None	N	1	None	......

TABLE V.—PERSONNEL DATA FOR CITIES OVER 10,000—Continued

City	Population 1930 (000 omitted)	Total No. Employees (Except Schools)	No. of Full-Time Employees (Except Schools)	No. Part-Time Employees, yearly basis, (Except Schools)	Employee Groups Excluded from Total	No. of Original Appointments	No. of Non-Resident Original Appointments	No. of Separations	Personnel Agency	Personnel Agency Appropriation, 1935
10,000 to 30,000—continued										
Conshohocken, Pa.	10,815	29	14	15	U,L	None	N	None	None	......
Coraopolis, Pa.	10,724	55	45	10	L	None	N	None	None	......
Corning, N. Y.	15,777	119	101	18	U,L	None	N	None	None	......
Coshocton, Ohio	10,908	110	110	....	None	5	N	None	P,F	......
Crawfordsville, Ind.	10,355	97	72	25	U,L	None	N	3	None	......
Cudahy, Wis.	10,631	37	27	10	None	None	N	None	None	......
Cumberland, R. I.	10,304	14	14	....	U,L	None	N	None	None	......
Cuyahoga Falls, Ohio ..	19,797	108	108	....	L	....	..	....	CSC	......
Danvers, Mass.	12,957	148	148	....	None	1	N	None	None	......
Danville, Va.	22,247	445	445	None	None	10	1	....	None	......
Daytona Beach, Fla.	16,598	150	120	30	L	....	..	....	None	......
Decatur, Ala.	15,593	40	38	2	U,L	1	N	1	None	......
Decatur, Ga.	13,276	34	34	....	U,L	....	..	....	......	......
Del Rio, Tex.	11,693	22	22	....	L	None	N	None	None	......
Denison, Tex.	13,850	115	65	50	None	....	..	....	None	......
Dodge City, Kans.	10,059	50	40	10	L	5	N	None	None	......
Dormont, Pa.	13,190	32	27	5	U,L	2	N	1	None	......
Dothan, Ala.	16,046	86	81	5	L	....	N	5	None	......
Dover, N. H.	13,573	161	151	10	U,L	1	N	None	None	......
Du Bois, Pa.	11,595	21	21	....	L	....	N	1	......	......
Duquesne, Pa.	21,396	82	20	62	L	None	N	None	P,F	None
East Hartford, Conn.	17,125	200	200	....	None	4	N	3	None	......
East Liverpool, Ohio	23,329	259	148	111	U,L	None	N	None	CSC	$ 200
East Moline, Ill.	10,107	64	24	40	None	None	N	None	P,F	None
Eau Claire, Wis.	26,287	228	128	100	None	None	N	4	None	......
Ecorse, Mich.	12,716	201	111	90	L	6	2	None	None	......
El Dorado, Ark.	16,421	80	40	40	....	2	N	None	P,F	......
El Dorado, Kans.	10,311	50	50	None	L	6	N	5	None	......
Ellwood City, Pa.	12,323	43	38	5	L	1	N	2	None	......
Elmhurst, Ill.	14,055	77	71	6	L	20	N	8	P,F	500
Elwood, Ind.	10,685	9	9	None	U,L	....	..	....	......	......
Elyria, Ohio	25,633	131	131	None	L	5	N	6	CSC	560
Emporia, Kans.	14,067	75	75	....	None	....	..	....	None	......
Enid, Okla.	26,399	100	100	None	....	3	N	3	None	......
Escanaba, Mich.	14,524	145	125	20	None	None	N	None	None	......
Euclid, Ohio	12,751	115	80	35	U,L	....	N	3	CSC	1,400
Eugene, Ore.	18,901	52	50	2	U,L	None	N	4	None	......
Eureka, Calif.	15,752	77	77	....	None	....	N	....	None	......
Fairfield, Ala.	11,059	41	41	None	U,L	None	N	None	None	......
Fargo, N. D.	28,619	167	167	None	L	12	N	14	None	.....
Faribault, Minn.	12,767	60	40	20	L	....	N	5	None	......
Farrell, Pa.	14,359	35	25	10	U,L	None	N	2	None	......
Fayetteville, N. C.	13,049	65	61	4	U,L	1	N	1	None	......
Ferndale, Mich.	20,855	92	89	3	None	6	N	6	None	......
Findlay, Ohio	19,363	49	49	None	U,L	None	N	1	CSC	200
Florence, Ala.	11,729	90	48	42	None	6	N	3	None	......
Florence, S. C.	14,774	91	90	1	L	....	..	....	None	......
Fond du Lac, Wis.	26,449	373	250	123	U	....	1	....	None	......
Fort Collins, Colo.	11,489	91	88	3	None	18	6	2	None	......
Fort Scott, Kans.	10,763	75	63	12	L	2	N	4	None	......
Fort Thomas, Ky.	10,008	34	29	5	None	3	N	2	None	......
Fostoria, Ohio	12,790	100	100	None	None	3	3	2	CSC	85
Frankfort, Ind.	12,196	72	68	4	U,L	1	N	....	None	......
Frankfort, Ky.	11,626	70	50	20	L	....	N	6	None	......
Franklin, Pa.	10,254	41	41	None	None	None	N	None	None	......
Frederick, Md.	14,434	100	90	10	L	39	N	1	None	......
Freeport, Ill.	22,045	71	64	7	U	8	N	None	P,F	315

Table V.—Personnel Data for Cities Over 10,000—Continued

City	Population 1930 (000 omitted)	Total No. Employees (Except Schools)	No. of Full-Time Employees (Except Schools)	No. Part-Time Employees, yearly basis, (Except Schools)	Employee Groups Excluded from Total	No. of Original Appointments	No. of Non-Resident Original Appointments	No. of Separations	Personnel Agency	Personnel Agency Appropriation, 1935
10,000 to 30,000—continued										
Fremont, Nebr.	11,407	62	32	30	U	20	N	....	None	......
Fulton, N. Y.	12,462	85	50	35	U,P,H	23	N	None	CSC	$ 500
Gadsden, Ala.	24,042	150	125	25	None	None	N	None	P,F	300
Galesburg, Ill.	28,830	150	125	25	U,L	6	N	3	None	......
Garfield, N. J.	29,739	130	80	50	None	None	N	None	None	......
Garfield Hgts., Ohio	15,589	63	43	20	None	None	N	None	P,F	100
Gastonia, N. C.	17,093	126	126	None	L	None	..	1	None	......
Geneva, N. Y.	16,053	59	59	....	U,L*	4	N	None	CSC	325
Glen Cove, N. Y.	11,430	25	19	6	L	None	N	None	None	......
Gloucester, Mass.	24,204	435	310	125	U,L	4	N	11	State	......
Gloversville, N. Y.	23,099	131	131	....	U,L	....	..	....	None	......
Goldsboro, N. C.	14,985	71	65	6	L	3	N	3	None	......
Goshen, Ind.	10,397	28	23	5	U,L	None	N	1	None	......
Grand Forks, N.D.	17,112	126	86	40	L	None	N	None	None	......
Grand Island, Nebr.	18,041	219	119	100	L	51	N	15	None	......
Grand Junction, Colo.	10,247	87	35	52	L	1	1	5	None	......
Granite City, Ill.	25,130	70	70	....	U,L	....	N	1	P,F	......
Great Falls, Mont.	28,822	204	154	50	None	None	N	2	None	......
Greensburg, Pa.	16,508	30	30	None	U,L	None	N	2	CSC	None
Greenville, Miss.	14,807	45	45	....	None	....	N	1	None	......
Greenville, S. C.	29,154	240	240	None	U,L	None	N	10	None	......
Greenville, Tex.	12,407	84	84	....	None	....	..	....	None	......
Greenwood, Miss.	11,123	34	27	7	None	....	..	....	None	......
Griffin, Ga.	10,321	99	96	3	L	1	N	None	None	......
Gr. Pte. Park, Mich.	11,174	103	87	16	L	None	N	None	None	......
Gulfport, Miss.	12,547	73	68	5	None	1	N	None	None	......
Hackensack, N. J.	24,568	250	200	50	U,L	None	N	2	P,F	......
Hanover, Pa.	11,805	32	12	20	U	....	..	None	None	......
Harlingen, Texas	12,124	56	56	None	U,L	5	N	None	None	......
Harrisburg, Ill.	11,625	16	16	....	U,L	....	..	....	......	......
Harrison, N. J.	15,601	129	114	15	U	None	..	2	None	......
Harvey, Ill.	16,374	64	60	4	U	None	N	4	None	......
Hastings, Nebr.	15,490	57	45	12	U,L	....	..	1	None	......
Hawthorne, N. J.	11,868	47	45	2	L	None	N	4	None	......
Henderson, Ky.	11,668	140	140	....	....	....	..	....	None	......
Hibbing, Minn.	15,666	300	200	100	U,L	None	N	15	*	11,851
Highland Park, Ill.	12,203	60	50	10	L,P	....	N	None	CSC	......
Holland, Mich.	14,346	85	70	15	U,H	5	N	3	None	......
Homestead, Pa.	20,141	75	75	None	U,L	....	..	....	None	......
Hopewell, Va.	11,327	70	70	....	None	None	N	None	None	......
Hopkinsville, Ky.	10,746	65	65	....	U,L	....	..	....	None	......
Hoquiam, Wash.	12,766	50	50	None	L	20	N	None	CSC	100
Hot Springs, Ark.	20,238	118	103	15	U,L	....	..	10	None	......
Hudson, N. Y.	12,337	66	66	None	L	None	N	None	CSC	160
Huntington, Ind.	13,420	70	60	10	L	....	N	....	None	......
Huntington Pk., Calif.	24,591	114	104	10	L	None	N	1	P,F	None
Huntsville, Ala.	11,554	85	85	None	None	1	N	1	None	......
Huron, S. D.	10,946	65	55	10	L	1	1	5	None	......
Independence, Kans.	12,782	72	47	25	L	None	N	None	None	......
Inglewood, Calif.	19,480	90	88	2	U,L	7	N	8	None	......
Iowa City, Iowa	15,340	50	35	15	U,L	4	N	....	P,F	......
Irondequoit, N. Y.	18,024	45	35	10	L	....	N	None	None	......
Ironton, Ohio	16,621	74	54	20	L	1	N	None	CSC	120
Ithaca, N. Y.	20,708	149	130	19	U	2	N	2	CSC	100
Jackson, Tenn.	22,172	98	98	....	None	....	N	None	None	......
Jacksonville, Ill.	17,747	90	78	12	L,P	2	N	45	None	......
Janesville, Wis.	21,628	165	85	80	L	3	N	3	None	......

TABLE V.—PERSONNEL DATA FOR CITIES OVER 10,000—Continued

City	Population 1930 (000 omitted)	Total No. Employees (Except Schools)	No. of Full-Time Employees (Except Schools)	No. Part-Time Employees, yearly basis, (Except Schools)	Employee Groups Excluded from Total	No. of Original Appointments	No. of Non-Resident Original Appointments	No. of Separations	Personnel Agency	Personnel Agency Appropriation, 1935
10,000 to 30,000—continued										
Jeannette, Pa.	15,126	28	28	....	L	None	N	None	None	......
Jefferson City, Mo.	21,596	55	55	....	U,L	....	..	....	None	......
Jeffersonville, Ind.	11,946	74	53	21	U,L	None	N	None	None	......
Johnson City, N. Y.	13,567	53	43	10	U,L	None	N	None	None	......
Johnson City, Tenn.	25,080	86	81	5	L	5	N	None	CSC	None
Jonesboro, Ark.	10,326	48	28	20	U,L	4	N	3	None	......
Kankakee, Ill.	26,620	67	47	20	*	....	N	1	P,F	$ 500
Keene, N. H.	13,794	72	60	12	L	12	N	None	None	......
Kenmore, N. Y.	16,482	74	72	2	U,L	None	N	1	None	......
Kewanee, Ill.	17,093	90	65	25	U,L	....	2	12	None	......
Key West, Fla.	12,831	37	37	None	None	....	N	None	None	......
Kingsport, Tenn.	11,914	40	39	1	None	None	N	None	None	......
Kingston, N. Y.	28,088	345	170	175	U,L	None	..	1	P,F	250
Kingston, Pa.	21,600	37	37	....	....	....	N	None	None	......
Klamath Falls, Ore.	16,093	53	51	2	None	14	N	4	P,F	None
Lackawanna, N. Y.	23,948	50	50	None	None	1	N	3	CSC	900
Laconia, N. H.	12,471	75	25	50	U,L	....	N	1	None	......
Lagrange, Ga.	20,131	48	48	None	U,L	None	N	None	None	......
Lake Charles, La.	15,791	65	65	None	U,L	None	N	None	None	......
Lakeland, Fla.	18,554	291	271	20	None	9	N	2	None	......
La Porte, Ind.	15,755	102	82	20	L	10	N	10	None	......
La Salle, Ill.	13,149	57	54	3	L	8	N	8	None	......
Latrobe, Pa.	10,644	32	32	None	U,L	None	N	None	None	......
Lawrence, Kans.	13,726	81	76	5	L	11	N	1	None	......
Lawton, Okla.	12,121	52	50	2	L	....	..	....	None	......
Leavenworth, Kans.	17,466	90	90	None	L	None	N	None	None	......
Lebanon, Pa.	25,561	94	94	None	None	None	N	1	P	250
Leominster, Mass.	21,810	230	205	25	None	None	N	2	None	......
Lewistown, Pa.	13,357	35	15	20	U,L	2	N	2	None	......
Lincoln, Ill.	12,855	31	21	10	None	18	N	4	None	......
Lincoln Park, Mich.	12,336	72	12	60	None	4	1	3	None	......
Linden, N. J.	21,206	138	138	None	U	None	N	None	None	......
Lockport, N. Y.	23,160	190	165	25	L	7	N	None	CSC	350
Lodi, N. J.	11,549	62	52	10	L	None	N	None	None	......
Logansport, Ind.	18,508	165	140	25	U	15	N	1	None	......
Long Branch, N. J.	18,399	85	85	....	None	1	N	1	None	......
Lubbock, Tex.	20,520	139	108	31	L	None	N	1	None	......
Lynbrook, N. Y.	11,993	90	90	None	None	None	N	None	None	......
McComb, Miss.	10,057	50	50	....	None	....	N	None	None	......
McKees Rocks, Pa.	18,116	31	31	....	U,L	....	N	1	None	......
Mamaroneck, N. Y.	11,766	104	94	10	U	None	N	1	None	......
Manhattan, Kans.	10,136	45	40	5	None	2	N	2	None	......
Mankato, Minn.	14,038	60	60	....	None	None	N	2	F	......
Maplewood, Mo.	12,657	65	45	20	U,L	None	N	None	None	......
Marietta, Ohio	14,285	84	78	6	L	4	N	None	CSC	50
Marinette, Wis.	13,734	45	35	10	U	None	N	None	None	......
Marion, Ind.	24,496	121	121	None	U,L	3	N	3	None	......
Marquette, Mich.	14,789	148	123	25	None	5	N	5	None	......
Marshall, Tex.	16,203	75	46	29	L	2	N	None	None	......
Marshalltown, Iowa	17,373	59	54	5	U,L	12	N	2	P,F	None
Martinsburg, W. Va.	14,857	73	61	12	None	None	N	1	None	......
Martins Ferry, Ohio	14,524	75	75	....	L	....	N	....	CSC	500
Mason City, Iowa	23,304	102	102	None	L	1	1	26	P,F	None
Massena, N. Y.	10,637	50	22	28	L	None	N	None	None	......
Meadville, Pa.	16,698	80	55	25	L	2	N	1	P,F	None
Medford, Ore.	11,007	55	45	10	U,L	....	N	None	None	......
Melrose, Mass.	23,170	310	300	10	None	3	N	1	None	......

TABLE V.—PERSONNEL DATA FOR CITIES OVER 10,000—Continued

City	Population 1930 (000 omitted)	Total No. Employees (Except Schools)	No. of Full-Time Employees (Except Schools)	No. Part-Time Employees, yearly basis, (Except Schools)	Employee Groups Excluded from Total	No. of Original Appointments	No. of Non-Resident Original Appointments	No. of Separations	Personnel Agency	Personnel Agency Appropriation, 1935
10,000 to 30,000—continued										
Melrose Park, Ill.	10,741	51	50	1	L	None	N	None	None	......
Menominee, Mich.	10,320	110	60	50	U	None	N	None	None	......
Methuen, Mass.	21,069	110	90	20	....	None	N	3	None	......
Michigan City, Ind.	26,735	117	117	....	L	....	..	....	......	......
Middlesborough, Ky.	10,350	32	31	1	U,L	4	N	4	......	......
Middletown, Conn.	24,554	183	178	5	L	....	N	4	None	......
Middletown, Ohio	29,992	145	140	5	None	6	N	2	None	......
Minot, N. Dak.	16,099	82	72	10	L	3	1	4	None	......
Mishawaka, Ind.	28,630	150	146	4	U,L	23	N	30	None	......
Missoula, Mont.	14,657	96	56	40	None	1	N	1	None	......
Mitchell, S. D.	10,942	58	53	5	L	2	N	None	None	......
Moberly, Mo.	13,772	81	80	1	None	....	N	....	None	......
Modesto, Calif.	13,842	100	100	None	None	None	N	None	None	......
Monrovia, Calif.	10,890	62	62	None	L	None	N	3	None	......
Morgantown, W. Va.	16,186	49	47	2	L	....	N	None	P,F	......
Morristown, N. J.	15,197	117	117	None	L	22	N	2	None	......
Moundsville, W. Va.	14,411	25	23	2	U,L	10	N	9	F	......
Mount Clemens, Mich.	13,497	138	78	60	L	None	N	1	None	......
Muscatine, Iowa	16,778	80	80	None	U	None	N	None	None	......
Muskegon Hgts., Mich.	15,584	71	67	4	L	None	N	None	None	......
Nanticoke, Pa.	26,043	85	45	40	None	3	N	3	P	......
Needham, Mass.	10,845	100	85	15	None	1	N	3	None	......
New Albany, Ind.	25,819	200	200	....	U,L	15	N	15	None	......
New Bern, N. C.	11,981	100	80	20	L	None	N	None	None	......
New Castle, Ind.	14,027	87	65	22	L	3	N	3	None	......
New Kensington, Pa.	16,762	61	61	None	U,L	None	N	None	CSC	None
New London, Conn.	29,640	274	269	5	L	12	N	25	None	......
New Philadelphia, O.	12,365	34	30	4	L	None	N	None	P,F	$ 500
Newport, R. I.	27,612	65	45	20	U*	....	N	1	None	......
Newton, Iowa	11,560	68	32	36	L	1	N	None	CSC	......
Newton, Kans.	11,034	50	50	None	L	None	N	None	None	......
Niles, Mich.	11,326	45	35	10	U,L	3	N	2	None	......
Norfolk, Nebr.	10,717	58	48	10	L,P	5	N	2	None	......
North Adams, Mass.	21,621	115	115	None	U	11	N	3	......	......
Northampton, Mass.	24,381	236	211	25	U,L	None	N	4	......	......
N. Attleborough, Mass.	10,197	80	40	40	None	10	N	None	None	......
North Little Rock, Ark.	19,418	107	107	None	None	3	N	3	CSC	None
North Platte, Nebr.	12,061	51	36	15	None	5	N	1	None	......
N. Tonawanda, N. Y.	19,019	155	130	25	L,H	None	N	None	CSC	15
Norwood, Mass.	15,049	193	153	40	None	None	N	2	None	......
Nutley, N. J.	20,572	123	88	35	None	None	N	3	None	......
Ogdensburg, N. Y.	16,915	137	87	50	None	None	N	8	CSC	300
Oil City, Pa.	22,075	103	95	8	L	3	..	3	P,F	20
Okmulgee, Okla.	17,097	95	75	20	None	12	N	10	None	......
Old Forge, Pa.	12,661	37	12	25	U,L	10	N	None	None	......
Olean, N. Y.	21,790	88	72	16	U,L	3	N	2	CSC	325
Olympia, Wash.	11,733	57	57	....	None	None	N	9	F	None
Olyphant, Pa.	10,743	17	17	None	L	None	N	None	None	......
Oneida, N. Y.	10,558	70	60	10	L	3	N	None	CSC	50
Ontario, Calif.	13,583	75	75	....	L	5	N	2	None	......
Orlando, Fla.	27,330	207	207	None	U,L	85	N	15	None	......
Ossining, N. Y.	15,241	75	70	5	U,L	2	N	1	None	......
Ottawa, Ill.	15,094	77	52	25	L	30	N	30	None	......
Ottumwa, Iowa	28,075	81	66	15	U,L	....	N	None	P,F	None
Owensboro, Ky.	22,765	350	350	....	L	....	N	....	P,F	......
Owosso, Mich.	14,496	100	75	25	None	None	N	5	None	......
Painesville, Ohio	10,944	117	112	5	L	2	N	None	CSC	50

TABLE V.—PERSONNEL DATA FOR CITIES OVER 10,000—Continued

City	Population 1930 (000 omitted)	Total No. Employees (Except Schools)	No. of Full-Time Employees (Except Schools)	No. Part-Time Employees, yearly basis, (Except Schools)	Employee Groups Excluded from Total	No. of Original Appointments	No. of Non-Resident Original Appointments	No. of Separations	Personnel Agency	Personnel Agency Appropriation, 1935
10,000 to 30,000—continued										
Palestine, Tex.	11,445	32	32	None	U,L	....	N	None	None	......
Palo Alto, Calif.	13,652	190	165	25	None	3	N	3	None	......
Pampa, Tex.	10,470	53	33	20	None	1	1	2	None	......
Paris, Tex.	15,649	118	106	12	L	....	N	2	None	......
Parkersburg, W. Va.	29,623	160	150	10	L	15	N	20	CSC	None
Park Ridge, Ill.	10,417	49	45	4	U,L	18	N	16	P,F	......
Parma, Ohio	13,899	75	75	....	....	....	N	....	P,F	......
Parsons, Kans.	14,903	82	70	12	L	....	N	None	None	......
Peekskill, N. Y.	17,125	94	94	....	U,L	None	..	1	None	......
Pekin, Ill.	16,129	34	34	None	U,L	....	N	2	None	......
Petersburg, Va.	28,564	277	277	None	None	9	2	5	None	......
Phillipsburg, N. J.	19,255	55	47	8	U,L	None	N	None	None	......
Phoenixville, Pa.	12,029	33	17	16	L	2	N	2	None	......
Pine Bluff, Ark.	20,760	105	80	25	None	5	N	None	P,F	......
Piqua, Ohio	16,009	128	125	3	L	4	1	3	P,F	None
Pittsburg, Kans.	18,145	63	63	....	L	15	N	5	None	......
Pittston, Pa.	18,246	106	56	50	U,L	....	N	None	P	None
Plattsburg, N. Y.	13,349	90	40	50	None	None	N	....	CSC	$ 200
Pleasantville, N. J.	11,580	70	50	20	U,L	None	N	1	None	......
Plymouth, Pa.	16,543	35	20	15	U,L	11	N	3	None	......
Pocatello, Idaho	16,471	70	64	6	U,L	5	N	3	P,F	200
Pomona, Calif.	20,804	110	110	....	U,L	None	N	4	None	......
Ponca City, Okla.	16,136	125	100	25	None	10	N	1	None	......
Port Angeles, Wash.	10,188	68	65	3	None	None	N	2	None	......
Portsmouth, N. H.	14,495	201	195	6	None	22	N	....	None	......
Pottstown, Pa.	19,430	45	35	10	....	....	..	....	None	......
Pottsville, Pa.	24,300	155	55	100	None	....	..	2	None	......
Provo, Utah	14,766	105	65	40	None	....	N	None	None	......
Rapid City, S. D.	10,404	63	48	15	L	....	N	....	None	......
Red Bank, N. J.	11,622	55	54	1	U	None	N	1	None	......
Redlands, Calif.	14,177	132	130	2	None	None	N	None	None	......
Reno, Nevada	18,529	129	125	4	U,L	38	N	38	None	......
Rensselaer, N. Y.	11,223	48	28	20	U,L	1	N	3	P,F	......
Richmond, Calif.	20,093	168	168	None	None	5	N	3	None	......
Ridgefield Park, N. J.	10,764	48	45	3	None	None	N	1	None	......
River Rouge, Mich.	17,314	113	68	45	L	6	1	3	None	......
Riverside, Calif.	29,696	337	331	6	None	10	N	....	None	......
Rochester, Minn.	20,621	119	119	....	None	3	N	5	P,F	......
Rock Hill, S. C.	11,322	101	87	14	L	5	N	1	None	......
Rockville Centre, N. Y.	13,718	185	150	35	L	3	N	4	None	......
Rocky Mount, N. C.	21,412	75	70	5	None	1	1	1	None	......
Rome, Ga.	21,843	150	150	None	None	7	N	None	None	......
Roselle, N. J.	13,021	65	45	20	U,L	None	N	None	None	......
Roswell, N. M.	11,173	36	32	4	None	2	N	1	None	......
Royal Oak, Mich.	22,904	139	134	5	None	2	N	2	None	......
Rutherford, N. J.	14,915	86	78	8	U,L	1	N	1	None	......
St. Augustine, Fla.	12,111	77	69	8	L	4	N	9	None	......
St. Charles, Mo.	10,491	38	36	2	None	19	N	1	None	......
St. Cloud, Minn.	21,000	115	100	15	U,L	5	N	6	P,F	......
Salem, Ore.	26,266	100	100	....	U,L	None	N	None	P,F	None
Salina, Kans.	20,155	93	73	20	L	3	N	3	None	......
Salinas, Calif.	10,263	65	60	5	None	3	N	3	......	......
Salisbury, Md.	10,997	68	45	23	U,L	None	N	None	None	......
San Angelo, Tex.	25,308	145	135	10	L	None	N	1	None	......
Sandusky, Ohio	24,622	150	138	12	L	3	N	2	None	......
Sanford, Fla.	10,100	55	50	5	None	None	N	1	None	......
San Leandro, Calif.	11,455	40	25	15	U,L	None	N	6	None	......

TABLE V.—PERSONNEL DATA FOR CITIES OVER 10,000—Continued

City	Population 1930 (000 omitted)	Total No. Employees (Except Schools)	No. of Full-Time Employees (Except Schools)	No. Part-Time Employees, yearly basis, (Except Schools)	Employee Groups Excluded from Total	No. of Original Appointments	No. of Non-Resident Original Appointments	No. of Separations	Personnel Agency	Personnel Agency Appropriation, 1935
10,000 to 30,000—continued										
San Mateo, Calif.	13,444	77	67	10	U	6	N	4	None	......
Santa Cruz, Calif.	14,395	100	100	....	None	....	..	....	None	......
Santa Fe, N. Mex.	11,176	29	27	2	L	4	N	None	None	......
Santa Rosa, Calif.	10,636	60	55	5	L	None	N	2	None	......
Sapulpa, Okla.	10,533	64	54	10	None	None	N	None	None	......
Sault Ste. Marie, Mich.	13,755	92	57	35	L	5	N	5	None	......
Sedalia, Mo.	20,806	71	71	None	U,L	None	N	None	None	......
Selma, Ala.	18,012	100	100	None	U,L	15	N	6	None	......
Seminole, Okla.	11,459	60	40	20	None	None	N	12	None	......
Shaker Heights, Ohio	17,783	125	110	15	None	5	N	3	CSC	$ 750
Sharon, Pa.	25,908	80	80	None	L	None	N	9	CSC	None
Shawnee, Okla.	23,283	122	116	6	U	3	N	2	None	......
Shelbyville, Ind.	10,618	63	60	3	U,L	16	N	14	None	......
Sherman, Tex.	15,713	127	107	20	None	3	N	5	None	......
Shorewood, Wis.	13,479	105	104	1	None	None	N	None	None	......
South Milwaukee, Wis.	10,706	30	30	None	L	None	N	None	None	......
South Orange, N. J.	13,630	111	95	16	L	None	N	None	State	......
South Pasadena, Calif.	13,730	95	95	None	None	1	N	2	None	......
South Portland, Me.	13,840	58	28	30	None	None	N	None	P,F	None
South River, N. J.	10,759	95	25	70	L	14	N	2	None	......
South St. Paul, Minn.	10,000	74	44	30	U	2	N	None	None	......
Spartanburg, S. C.	28,723	173	173	None	U,L*	12	N	5	P,F	600
Staunton, Va.	11,990	90	80	10	L	None	N	2	None	......
Steelton, Pa.	13,291	50	50	None	None	None	N	3	None	......
Sterling, Ill.	10,012	30	26	4	U,L	6	N	None	None	......
Stevens Point, Wis.	13,623	88	65	23	U	3	N	4	None	......
Stoneham, Mass.	10,060	100	70	30	None	None	N	None	State*	......
Stratford, Conn.	19,212	67	67	....	U,L	1	N	None	None	......
Streator, Ill.	14,728	63	38	25	U,L	5	N	5	CSC	300
Struthers, Ohio	11,249	27	17	10	U,L	8	N	1	P,F	......
Suffolk, Va.	10,271	91	79	12	U,L	7	N	2	None	......
Summit, N. J.	14,556	120	100	20	U,L,P	1	N	None	None	......
Sumter, S. C.	11,780	80	80	....	U,L	5	2	3	None	......
Sunbury, Pa.	15,626	21	21	....	U,L	10	N	None	None	......
Swampscott, Mass.	10,346	109	109	....	U	4	N	3	None	......
Sweetwater, Tex.	10,848	61	61	None	None	2	N	2	None	......
Swissvale, Pa.	16,029	95	65	30	U,L	29	N	1	None	......
Tallahassee, Fla.	10,700	100	100	None	L	None	N	25	None	......
Texarkana, Ark.	10,764	51	51	....	U,L	None	N	1	P,F	......
Texarkana, Tex.	16,602	84	84	None	U,L	....	N	None	None	......
Thomasville, N. C.	10,090	45	41	4	L	None	N	None	None	......
Tiffin, Ohio	16,428	57	47	10	U,L	None	N	3	P,F	160
Tonawanda, N. Y.	12,681	100	94	6	L	None	N	None	None	......
Traverse City, Mich.	12,539	77	77	....	None	17	N	None	None	......
Trinidad, Colo.	11,732	65	45	20	L	....	N	None	None	......
Tuscaloosa, Ala.	20,659	125	125	None	....	None	N	None	P,F	300
Two Rivers, Wis.	10,083	113	113	None	None	2	N	2	P,F	10
Tyler, Tex.	17,113	155	155	None	None	4	1	4	None	......
Uniontown, Pa.	19,544	76	66	10	U,L	None	N	None	P,F	75
University City, Mo.	25,809	117	97	20	U,L	2	N	None	None	......
Urbana, Ill.	13,060	48	38	10	U,L	....	N	None	CSC	None
Vallejo, Calif.	14,476	172	116	56	None	3	N	3	None	None
Vancouver, Wash.	15,766	42	42	None	U,P	....	N	None	None	......
Ventura, Calif.	11,603	100	90	10	None	5	N	5	None	......
Vicksburg, Miss.	22,943	78	78	....	U	....	..	....	None	......
Warren, Pa.	14,863	66	56	10	L	6	N	None	None	......
Warwick, R. I.	23,196	105	85	20	U,L	31	N	31	None	......

TABLE V.—PERSONNEL DATA FOR CITIES OVER 10,000—Continued

City	Population 1930 (000 omitted)	Total No. Employees (Except Schools)	No. of Full-Time Employees (Except Schools)	No. Part-Time Employees, yearly basis, (Except Schools)	Employee Groups Excluded from Total	No. of Original Appointments	No. of Non-Resident Original Appointments	No. of Separations	Personnel Agency	Personnel Agency Appropriation, 1935
10,000 to 30,000—continued										
Watertown, S. D.	10,214	40	40	....	None	....	N	2	None	......
Watertown, Wis.	10,613	55	30	25	U	....	N	....	None	......
Waterville, Me.	15,454	86	36	50	None	....	N	None	None	......
Watervliet, N. Y.	16,083	126	116	10	None	None	N	None	CSC	$ 50
Waycross, Ga.	15,510	65	65	None	L	40	1	2	None	......
Waynesboro, Pa.	10,167	29	26	3	L	None	N	None	None	......
Webster Groves, Mo.	16,487	75	75	....	U,L	None	N	2	None	......
Wellesley, Mass.	11,439	70	70	None	None	None	N	None	None	......
Wenatchee, Wash.	11,627	100	50	50	None	10	N	10	F	None
West Chester, Pa.	12,325	49	49	None	L	....	N	....	None	......
West Frankfort, Ill.	14,683	12	12	....	....	11	N	....	None	......
West Hartford, Conn.	24,941	133	108	25	L*	1	N	None	None	......
West Orange, N. J.	24,327	131	121	10	U,L	None	N	None	None	......
W. Palm Beach, Fla.	26,610	396	366	30	U,L	....	N	....	None	......
W. Springfield, Mass.	16,684	178	178	....	U	....	..	....	None	......
Wewoka, Okla.	10,401	30	30	None	None	2	N	None	None	......
Whiting, Ind.	10,880	60	60	....	L	7	..	3	None	......
Whittier, Calif.	14,822	143	131	12	None	3	N	2	None	......
Wilkinsburg, Pa.	29,639	81	81	....	None	None	..	....	None	......
Willimantic, Conn.	12,102	95	75	20	None	None	N	....	None	......
Wilmette, Ill.	15,233	82	79	3	L	2	1	3	P,F	None
Wilson, N. C.	12,613	110	105	5	None	5	1	3	None	......
Winchester, Mass.	12,719	148	148	None	None	None	N	None	None	......
Winchester, Va.	10,855	58	22	36	L*	1	N	10	None	......
Winnetka, Ill.	12,166	110	104	6	L,P	5	4	2	None	......
Woburn, Mass.	19,434	204	144	60	None	2	N	None	None	......
Wooster, Ohio	10,742	43	23	20	L	None	N	None	CSC	125
Wyandotte, Mich.	28,368	165	150	15	U,L	5	N	2	None	......
Xenia, Ohio	10,507	35	25	10	None	....	..	....	None	......
Yakima, Wash.	22,101	165	140	25	U,L	None	N	9	F	None
Ypsilanti, Mich.	10,143	104	61	43	U,L	1	N	3	None	......

NOTES ON PERSONNEL DATA IN CITIES OVER 10,000

(An asterisk in the table refers to these notes; cities in alphabetical order without regard to population.)

AKRON, OHIO: Personnel agency appropriation does not include salary of secretary.

BERKELEY, CALIFORNIA: City manager acts as personnel officer.

BIRMINGHAM, ALABAMA: A joint civil service commission is operated by the city of Birmingham and Jefferson County, the expenses of which are borne by the county.

CANTON, ILLINOIS: Municipal cemetery employees are not included in the number of full-time officials and employees.

CHICAGO, ILLINOIS: Employees of the Sanitary District of Chicago are not included in the number of full-time officials and employees.

CINCINNATI, OHIO: Employees of the University of Cincinnati are not included in the number of full-time officials and employees.

COLUMBUS, OHIO: The number of full-time officials and employees does not include employees of the Municipal Court.

DANVILLE, ILLINOIS: Employees of the garbage and health departments are not included in the number of full-time officials and employees.

DULUTH, MINNESOTA: Municipal Court employees are not included in the number of full-time officials and employees.

DURHAM, NORTH CAROLINA: Employees of the health and welfare departments are not included in the number of full-time officials and employees.

ELKHART, INDIANA: Municipal cemetery employees are not included in the number of full-time officials and employees.

EL PASO, TEXAS: Civil Service Commission established in 1935. No money was appropriated until 1936.

GENEVA, NEW YORK: The number of full-time officials and employees does not include street department employees.

NOTES ON PERSONNEL DATA IN CITIES OVER 10,000—Continued

HAGERSTOWN, MARYLAND: Employees of the street and water departments are not included in the number of full-time officials and employees.

HAMILTON, OHIO: Employees of the municipal court are not included in the number of full-time officials and employees. A director of personnel has charge of all city employees.

HIBBING, MINNESOTA: Central Labor Board has control over city employees.

JACKSON, MICHIGAN: The number of full-time officials and employees does not include laborers.

JACKSON, MISSISSIPPI: The number of full-time officials and employees does not include laborers.

KANKAKEE, ILLINOIS: Street department employees are not included in the number of full-time officials and employees.

KANSAS CITY, MISSOURI: Director of personnel has control over city employees.

LONG BEACH, CALIFORNIA: The number of full-time officials and employees does not include employees of the water and harbor departments.

LOUISVILLE, KENTUCKY: The number of full-time officials and employees does not include employees of a sinking fund commission and other outside agencies.

MILWAUKEE, WISCONSIN: Public museum employees are not included in the number of full-time officials and employees.

MUSKEGON, MICHIGAN: Municipal cemetery employees are not included in the number of full-time officials and employees.

NEW ORLEANS, LOUISIANA: The number of full-time officials and employees does not include policemen or firemen. The city maintains a personnel department.

NEWPORT, RHODE ISLAND: Policemen and firemen are not included in the number of full-time officials and employees.

NEWPORT NEWS, VIRGINIA: The number of full-time officials and employees does not include laborers in the public works department.

NEW YORK, NEW YORK: Number of non-resident appointments not obtainable because local residence is not required if appointees are residents of New York State.

NORFOLK, VIRGINIA: Employees retired on pensions are not included in the number of separations; employees of the public museum are not included in the total number of full-time officials and employees.

PHILADELPHIA, PENNSYLVANIA: The number of full-time officials and employees includes county employees, as the city and county are considered as one unit.

ST. LOUIS, MISSOURI: The number of full-time officials and employees does not include employees of the municipal zoo and museum. The city maintains an Efficiency Board which has charge of personnel work.

SHREVEPORT, LOUISIANA: Weekly payroll employees are not included in the number of full-time officials and employees.

SPARTANBURG, SOUTH CAROLINA: Employees of the public works department are not included in the number of full-time officials and employees.

STONEHAM, MASSACHUSETTS: Police are under state civil service commission.

TACOMA, WASHINGTON: Employees of the port department are not included in the number of full-time officials and employees.

TOPEKA, KANSAS: Public health nurses are not included in the number of full-time officials and employees.

WASHINGTON, D. C.: District Personnel Board and Wage Scale Board cooperate with United States Civil Service Commission in matters concerning administration of District of Columbia employees.

WEST HARTFORD, CONNECTICUT: Municipal cemetery employees are not included in the number of full-time officials and employees.

WINCHESTER, VIRGINIA: Firemen are not included in the number of full-time officials and employees.

(For municipal personnel data in 1934 for 275 cities over 30,000, data on retirement systems in 267 cities over 30,000, average salaries for cities by population groups, and salary cuts and restorations see THE MUNICIPAL YEAR BOOK, 1935.)

Professionalization of the Municipal Service

ONE major hope for the success of democracy as an effective philosophy of government lies in the professionalization of public officials. As government continues to assume new functions and as the administration of these functions grows more technical, popular decisions are reserved more and more for major questions of policy and are less and less concerned with the administrative heart of government. Various methods of controlling administration have been proposed, tried, and in part rejected in the past. No longer is it believed that administrative officials can be wisely selected or effectively controlled by popular election. Legislative investigation, impeachment, and judicial remedies are reserved for the extraordinary and not the ordinary run of administrative business. Experience in the past, analysis of the present, and forecast of the future combine to suggest that self-control by professional groups of the officials themselves is the key opening the door to effective democracy. The people may review administrative results in the large at periodic intervals but from day to day responsibility to the popular will and the governmental purpose must emanate from the administration and must be enforced by the enlightened self-interest of the professional group.

What are the characteristics of a profession? A definitive answer is not available but the definition by R. H. Tawney is suggestive: "It [a profession] is not simply a collection of individuals who get a living for themselves by the same kind of work. . . . It is a body of men who carry on their work in accordance with rules designed to enforce certain standards and for the better service of the public. . . . Its essence is that it assumes certain responsibilities for the competence of its members . . . and that it deliberately prohibits certain kinds of conduct on the ground that, though they may be profitable to the individual, they are calculated to bring into disrepute the organization to which he belongs."

Among other things the traits which characterize a professional group of public officials are:

1. An organized body of knowledge which is made available to its members.

2. The establishment of standards of competence for entrance and promotion in the service and persistent effort to secure the general acceptance of these standards.

3. Responsibility for the development of training opportunities for present and prospective members of the profession.
4. A well-developed sense of the dignity and worth of public service.
5. A deep feeling of obligation to serve the public honestly and well.
6. A code of ethical conduct the violation of which by any member will serve to bar him from the profession.
7. An organization established for the promotion of these objectives.

As indicated by the following summaries of the professional status of 11 groups of municipal administrators, professionalization is not new in the municipal service. Seven of the 11 groups have maintained professional organizations for 30 years or more. Nor have professional characteristics been evenly developed among all the groups. The advanced professional status of school superintendents in terms of training opportunities, standards for entrance and promotion, and tenure is apparent. In the case of some groups professional requirements which must be met in order to obtain a license or secure a promotion have been embodied in state law. Other organizations have made certain professional attainments a requisite for membership. The professional germ is just beginning to incubate in some of the more recently organized groups.

The beginnings of a career service can be seen in the numbers of officials who have had public experience prior to their present appointments and in the promotions which are made from one city to another. Local residence restrictions, however, continue to stunt the professional growth of all but the school superintendents and perhaps the librarians and recreation directors.

The professional aspirations reported in these 11 summaries possess perhaps more significance than the professional achievements but the tendencies which are indicated will be watched with great concern in the years to come. All but two of the summaries which follow have been based on questionnaires distributed by the various organizations.

SCHOOL SUPERINTENDENTS

The school superintendent is one of the earliest examples of a professional public official. The Department of Superintendence, his professional organization, established in 1870 as a constituent part of the National Education Association, is the oldest of the organizations included in this section of The Municipal Year Book. The superintendents as a group have developed marked professional characteristics during the last half a century. The data on which this summary is based were collected by the Commission on Educational Leadership and published originally in the Eleventh Yearbook (1933) of the Department of Superintendence of the National Education Association.

Educational requirements for appointment as superintendent of schools are established by law in 22 states which require a definite certificate for educational administrators and supervisors and in ten states which require administrators to hold a special type of teacher's certificate. Standards have been established and promoted by state professional organizations in some instances, e.g., Connecticut, Georgia, and Minnesota. Additional requirements are often imposed by local boards of education.

Special recognition has been accorded educational administration as a branch of pre-entry training by a number of colleges and universities. There are at present 56 institutions known to be offering work in school administration. These courses most frequently deal with topics such as legal status of boards of education and local school units, finance and business administration, school buildings, curriculum, classification of pupils, and personnel administration. One index of the extent to which this training has been utilized by the present group of superintendents is contained in Table 1.

TABLE 1

HIGHEST ACADEMIC DEGREE HELD BY SUPERINTENDENTS IN CITY SCHOOL SYSTEMS IN 1933

Degree Held	Number	Per Cent
None	85	3.77
Bachelor's	816	36.22
Master's	1277	56.68
Doctor of Philosophy	44	1.95
Doctor of Education	23	1.02
Other	8	.36
Total	2253	100.00

The percentage of superintendents who have master's degrees has increased from approximately 32 per cent in 1923 to 57 per cent in 1933. Some colleges of education now offer special diplomas to school administrators such as the certificate of "Administration or Supervision" of the University of Minnesota and the diploma of "Superintendent of Schools" awarded by Teachers College at Columbia only with an advanced degree and after successful teaching or administrative experience.

The position of superintendent is the highest career post in the service of the public schools. The position is almost invariably filled from the school service itself. Table 2 shows that only 7 per cent of 2,212 superintendents were holding positions outside the school system prior to their first appointment as superintendent. Over one-half of the appointees were high-school principals at the time of appointment and nearly one-fourth were either elementary school principals or high school teachers.

Unfortunately, data have not been collected showing the extent to which appointees are required to be residents of the local community. There are, however, many transfers from one city to another and across state lines.

TABLE 2
POSITION HELD BY CITY SUPERINTENDENTS JUST PRIOR TO FIRST SUPERINTENDENCY

Position Held	Number	Per Cent
Assistant Superintendent	32	1.45
High-School Principal	1201	54.29
High-School Teacher	272	12.30
Elementary-School Principal	248	11.21
Elementary-School Teacher	96	4.34
Elementary and High-School Principal Combined	122	5.52
Other School Positions	87	3.93
College Students	129	5.83
Other Positions Outside School	25	1.13
Total	2,212	100.00

The median tenure of office in their present positions for 2,261 superintendents in 1933 was six years. The median length of total experience as city superintendent was ten years, for 1,890 superintendents reporting. Of this latter group 90 per cent had three years or more of experience as superintendent.

Turnover among superintendents in cities of 2,500 and over is indicated in Table 3.[1] Many of these changes are simply shifts in positions. The total number of recruits entering these administrative posts is best illustrated for the year 1930-31 when 229 new names were added to the *Educational Directory*.

TABLE 3

Year	Total No. of Positions	Total No. of Changes	Per Cent of Change
1926-1927	2,845	306	11
1928-1929	2,719	271	10
1929-1930	2,722	272	10
1930-1931	2,718	256	9

The superintendents subscribe to the code of ethics of the National Education Association of which the Department of Superintendence is a constituent member. This code is an extensive one, containing 21 professional standards of conduct to guide the teacher in his relations with pupils, the community, and other members of the profession.

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[1] Based upon changes occurring in the names of superintendents as reported in various issues of *Educational Directory*, United States Office of Education.

Active membership in the Department of Superintendence is open to state, county, and city superintendents and their assistants and deputies, to state and national officers of educational administration, and to certain faculty members of teacher-training schools and of universities having departments of education. The proportion of city superintendents who are members of the Department of Superintendence is shown in Table 4. It will be noted that this proportion increased from 1922 to 1926 but had fallen off in 1931.

TABLE 4

PER CENT OF SUPERINTENDENTS IN LARGE AND SMALL CITIES WHO WERE ENROLLED IN THE DEPARTMENT OF SUPERINTENDENCE IN 1922, 1926, AND 1931

Year	Superintendents in Cities Over 10,000			Superintendents in Cities 2,500 to 10,000			Superintendents in All Cities Over 2,500		
	No. of Positions*	Enrolled in Dept.		No. of Positions*	Enrolled in Dept.		No. of Positions*	Enrolled in Dept.	
		No.	Per Cent		No.	Per Cent		No.	Per Cent
1922	759	512	67	2,121	498	23	2,880	1,010	35
1926	869	641	71	2,237	817	37	3,106	1,458	47
1931	980	700	71	2,353	695	30	3,333	1,395	42

* Estimates as to number of positions in 1922 and 1931 are based upon the 1920 and the 1930 census figures respectively. Estimate for 1926 is an average of the 1920 and the 1930 census data.

It is of interest to note that a large proportion of superintendents belong to professional organizations other than the Department of Superintendence, which is a specialized unit of national scope. Of 2,255 superintendents who replied to this question in the foregoing study 72 per cent were enrolled in the Department of Superintendence while 84 per cent belonged to the National Education Association and 97 per cent belonged to a state education association.—S. D. SHANKLAND, executive secretary, Department of Superintendence, National Education Association.

CITY MANAGERS

THE city manager entered the field of municipal administration later than other municipal officials. Health, education, public works, police, and fire had long been recognized as municipal functions before it was realized that the rôle of general administration required professional competence if municipal government were to be really effective. In 22 years city managers have developed many of the characteristics of a profession. This development has been described at greater length elsewhere in terms of increasing standards of education, experience, and training.[1] The data presented here summarize professional data for managers in 1935.

Seventy manager appointments were made during the past year. Of these 70, 48 (69 per cent) had had previous public experience and 42 of the 48 were appointed directly from other public positions. Six city managers received promotions to another city and eight former city managers returned to active service in the profession. The distribution of city manager appointments for the last six years is shown in Table 1.

TABLE 1

COMPARISON OF CITY MANAGER APPOINTMENTS, 1930-1935

	1930	1931	1932	1933	1934	1935
Promotions from administrative staff within city	25	31	30	26	22	24
Promotions from administrative positions outside city	10	13	14	9	8	9
Entering from non-governmental positions	23	22	31	44	29	17
Promotions from one city to another	17	18	8	3	5	6
Former managers receiving appointments	7	11	5	9	16	8
Unknown						6
Total Appointments	82	95	88	91	80	70
Number of out-of-town appointments	36	39	25	15	26	21
Per cent of out-of-town to total	44	41	28	17	33	30

Local promotions from the administrative staff of the city were received by six city engineers, six city clerks, four assistant city managers, two finance officers, three managers of municipal utilities, one commissioner of public works, one director of street construction, and one city commissioner. Appointments from administrative positions outside the city consisted of one city clerk, one water district superintendent, one RFC executive, one county treasurer, one manager of an unofficial council-manager city, one construction engineer, one state highway engineer, one state tax supervisor, and one rodman.

Seventeen appointments were made in 1935 from non-governmental positions, of which seven were private engineers, six were business men, two were newspaper men, one was an athletic coach, and one was unemployed at the time of appointment. The previous occupations of six appointees are unknown.

Twenty-one managers appointed in 1935 were out-of-town men. This amounted to 30 per cent of all appointments as compared with 33 per cent in 1934, 17 per cent in 1933, 28 per cent in 1932, 41 per cent in 1931, and 44 per cent in 1930. Six of the twelve cities which appointed their first managers in 1935 went outside the city, three of them selecting experienced city managers. Of the 101 cities and counties in which the council-manager plan was made effective some time during the years 1929 to 1935 inclusive, 69, or 68 per cent, appointed out-of-town men as their first managers.

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[1] *Cf.* Clarence E. Ridley and Orin F. Nolting, *The City Manager Profession* (University of Chicago Press, 1934). For professional data on city managers for specific years cf. THE MUNICIPAL YEAR BOOK, 1935, pp. 229-231; THE MUNICIPAL YEAR BOOK, 1934, pp. 191-95; and issues of the *City Manager Year Book*, 1914-1933 inclusive.

TABLE 2

COMPARISON OF NUMBER OF CITIES SERVED BY MANAGERS IN SERVICE AS OF DECEMBER 31, 1929-35

Number of Cities Served	Number of Managers in Service December 31[1]					
	1930	1931	1932	1933	1934	1935
One	326	324	345	362	356	378
Two	53	53	54	56	64	54
Three	14	15	16	17	17	13
Four	4	3	3	2	2	2
Five	2	4	3	2	2	2
Six	2	2	2	0	0	0
Seven	0	1	1	1	1	0
Total	401	402	424	440	442	449

[1] The total number of managers in service at the end of each year does not represent the total number of manager cities as there are always some vacant positions. Prior to 1935 managers who had served the same city twice at different periods were counted as having served different cities. There were 22 such cases at the end of 1935.

The six city managers promoted from one city to another during the year made a total of 228 promotions in the city manager profession since 1908, the year the plan was first adopted. Seventy-three or almost one-third of all these promotions occurred between 1929 and 1935. Promotions from one city to another and the appointment of former managers to new positions are reflected in Table 2 which shows that at the end of 1935, 71 managers in service had served more than one city as compared with 86 in 1934, 78 in 1933, and 79 in 1932.

TABLE 3

AVERAGE LENGTH OF SERVICE OF 449 CITY MANAGERS INCLUDING ALL CITIES SERVED

End of Year	Average for All City Managers in Service
1915	1 year, 7 months
1920	2 years, 1 month
1925	3 years, 4 months
1930	4 years, 11 months
1935	6 years, 2 months

Length of Service. The average length of service of the 449 city managers holding office at the end of 1935 was six years and two months, including all cities served. This represents an increase of two years and ten months since 1925 and an increase of one year and three months since 1930 as shown by Table 3. Of these 449 city managers, 90, or 20 per cent, have served less than two years, 202, or 45 per cent, have served six years or more including all cities served. Almost one-fourth of all managers in office at the end of 1935 had been managing cities for ten years or more.

TABLE 4

LENGTH OF SERVICE OF MANAGERS INCLUDING ALL CITIES SERVED AS OF DECEMBER 31

Completed Service in Years	Number of Managers in Service					
	1930	1931	1932	1933	1934	1935
Less than 1	35	50	50	52	39	52
1	64	46	65	51	63	38
2	56	48	36	61	44	51
3	42	44	40	37	53	35
4	36	35	40	35	26	46
5	37	31	27	36	32	25
6	24	35	26	26	34	28
7	28	22	35	21	25	32
8	19	22	14	31	18	25
9	12	11	25	13	28	16
10	16	12	14	21	11	27
11	8	12	10	14	21	11
12	13	9	10	10	11	20
13	4	12	12	10	9	11
14	4	8	8	7	8	6
15 and over	3	5	12	15	20	26
	401	402	424	440	442	449

A comparison with previous periods shows that the percentage of city managers with a total service of three years or more increased from 48 per cent in 1925, to 61 per cent in 1930, and to 69 per cent in 1935.

Education of City Managers. Of the 449 city managers in service at the end of 1935, 166, or 37 per cent, had at least one college degree and 94, or 21 per cent, had attended college (Table 5).

TABLE 5

EDUCATION OF 449 CITY MANAGERS ON DECEMBER 31, 1935

Education	Number	Per Cent
Graduate Degrees	9	2.0
Bachelor Degrees in Engineering	122	27.2
Bachelor Degrees in Other Subjects	35	7.8
Attended College	94	20.9
Extension Courses Only	14	3.1
No College	130	29.0
Unknown	45	10.0
Total	449	100.0

Separations From the Service. During 1935, 55 managers resigned or were removed by the council, and two died, making a total of 57 separations as compared with 66 in 1934, 72 in 1933, 62 in 1932, and 67 in 1931. Of the 55 men who left city-manager positions in 1935, 13 received appointments to other public positions: five men resumed subordinate positions in the cities which they had been serving as managers; two men received appointments to administrative posts in larger cities; six managers secured federal positions, one being appointed assistant director of the budget and four being employed by the Rural Electrification Administration. Three managers entered the work of state leagues of municipalities, one as a league secretary, one as league field man, and one as field man for the American Municipal Association. Twenty managers secured private employment, five as engineers and 15 in private business. Seven managers are at present unemployed and the present occupation of 12 is unknown.—Clarence E. Ridley, executive director, International City Managers' Association.

LIBRARIANS

Public librarians as a professional group have distinguished themselves by the considerable progress they have made towards securing compulsory certification of members of their profession. In six states the chief librarians of municipal libraries must be certificated by a state board. In six other states the state associations of librarians have created voluntary certification plans, administered by the associations. County and regional librarians must have certificates in 13 states, seven of which do not have any provisions for certification of municipal librarians. The American Library Association, the national professional organization, was one of the first groups of public servants to be organized, having been established in 1876. Librarians whose records could be analyzed have the longest average tenure (12 years) and the lowest percentage of turnover of all municipal administrators.

Although educational and experience qualifications for chief librarians of municipal libraries are definitely stated by less than one-fourth of 485 public libraries reporting from cities of 10,000 population and over, six states, Louisiana, New York, North Carolina, Oklahoma, Washington, and Wisconsin, require certification by a state library board. The six states in which state associations of librarians have developed voluntary certification plans are: California, Illinois, Indiana, Missouri, New Jersey, and Nebraska. A large per cent of all libraries have made no definite rulings, but they adhere to certain requirements of education and experience in making appointments. Cities having regulations place the emphasis on professional education obtained in a library school. This preparation presupposes in most cases college graduation, or at least three years of college, in addition to one year of library school. Several years of library experience in an administrative or executive capacity is also stipulated in most cities over 50,000 population. Experience is also required in the smaller cities, but the type and amount are not stated definitely.

In the states which have compulsory certification of librarians, a state board grants certificates to properly qualified persons who must hold such certificates to obtain positions as head librarians in cities over certain population limits. The Louisiana Board of Library Examiners grants certificates for all municipal and parish libraries with the exception of New Orleans. Requirements for the "executive certificate" include a college degree, one year of training in an accredited library school, and three years of executive experience in a library of recognized standing. An oral and written examination must be passed to secure the certificate.

One of the most comprehensive state certification plans is that of New York. The committee on certification of the regents of the university of the state of New York has classified library professional positions into personnel grades which require the various types of certificates. Five grades of certificates are given by the commissioner of education, ranging from the "graduate library school life certificate" which requires four full years of university work and at least two years' work in an approved library school, to the "library workers one-year certificate" which requires high school graduation and not less than six weeks' work in a short course in an approved library training agency.

In North Carolina certification is required for new appointees as head librarians. Three types of certificates are issued by the library certification board, the "librarian's professional certificate" requiring at least a four year course in a university or college including one full year's work in an accredited library school. Cities of more than 35,000 population in the library service area can employ only persons holding such a certificate and in addition they must have had three years of satisfactory library experience. "Librarians' certificates" are of two grades, both requiring at least two full years of college work. The first grade certificate requires an additional 12 semester hours in an accredited library school and the second grade certificate six semester hours. Cities of less than 15,000 population may employ holders of first grade certificates who have rendered one year of satisfactory service, while cities of less than 6,000 population may employ those holding second grade certificates.

All cities of the first class in Oklahoma are required to appoint as librarians only those holding certificates issued by the Oklahoma Library Commission. Five grades of certificates affecting municipal librarians are granted. The Washington public library act of 1935 created a state board for the certification of librarians and after January 1, 1937, a library serving a community of more than 4,000 population cannot have in its employ as a librarian a person who does not hold a librarian's certificate. The public library certification board of Wisconsin has control of certificating librarians in all cities except Milwaukee. Four grades of certificates are granted.

In those six states which have voluntary certification plans organized by the state library associations, minimum requirements of education and experience similar to those of the compulsory certification plans must be met before a certificate is granted. Most of the voluntary plans provide for several grades of certificates.

County and regional librarians in thirteen states (Arizona, California, Louisiana, Montana, Nebraska, New York, North Carolina, Ohio, Oklahoma, Tennessee, Texas, Washington, and Wisconsin) are required to have certificates from a state board or commission. These certificates are based on education and experience qualifications similar to those used for municipal librarians.

Local residence is seldom a requirement demanded for the appointment of the chief librarian or the library staff; however, local residents having the proper qualifications are given preference. This is not only common to the appointment of librarians, but is true in the employment of other professional groups, such as teachers and social workers. In several cities recent rulings require that the librarians and their staffs live in the community during their terms of office.

Libraries in a very few cities are affected by civil service regulations. In a large proportion of the cities where the libraries are under municipal, county, or state civil service, the chief librarian is not subject to civil service rulings. Many libraries, however, have their own merit systems with graded schemes of service.

In 1929 the committee on a code of library ethics submitted to the American Library Association Council a code of ethics which was "adopted by the Council as a suggested code of ethics and published as a basis of any future code." This code is being revised by a new committee. In the interim, librarians of the country have, for the most part, subscribed to its provisions although no effort to enforce the rules has been made.

About 55 per cent of the chief librarians in cities of 10,000 population and over are personal members of their national association. In many instances, when the librarian is not an individual member the library he represents is an institutional member. However, most of the librarians who do not belong to the A. L. A. are members of their state and regional library associations.

Any person interested in library work or any institution whose activities involve or are in any way related to library work may become a member upon payment of the dues provided for in the by-laws.—HAZEL B. TIMMERMAN, assistant in charge, personnel division, American Library Association.

PUBLIC WORKS DIRECTORS

WHAT are the most frequent characteristics of the municipal public works official? How long has he been in office? What is his background of training and experience? Was he employed by the city at the time of his appointment? Was he selected for his position by civil service procedure? The answers to these questions will give an indication as to the present stage of professional development which public works officials have attained in so far as professionalization can be stated in terms of factual conditions in the service.

Tentative answers are found in the 375 replies received to an inquiry being made into the organization of public works departments in American cities of over 10,000 population. In the smaller cities the city engineer is generally in charge of public works activities. A study of the 375 replies indicates that the "most frequent" public works official has had four years or more of college. He was already in the service of the city as assistant city engineer at time of his appointment to head up the community's public works activities. He was not selected by civil service procedures. He has been in office for five years and carries the title of superintendent of public works.

Although this picture of the public works official may be considered representative of the group, there is considerable variation from the type. The data reveal that 165 men in charge of public works have had four years or more of college, 23 have had three years, 22 have had two years, 10 have had one year, and 155 have not had the benefit of college training.

A total of 223 or 59 per cent of the 375 public works directors came directly from the ranks of men who have been or were at the time of appointment already in public service: 172 came directly from such offices as city engineer, assistant city engineer, councilman, assistant superintendent of public works, building inspector, etc.; and the remaining 51 were engineers for state highway commissions, county engineers or surveyors, municipal engineers or city managers of other cities, engineers in forestry service, CWA, PWA, public health, etc. Of the remaining 152 public works officials, 50 gave no information as to their previous experience, and 102 reported they had had no previous public experience but had been engaged in such work as that of consulting engineer, railway engineer, contractor, salesman, insurance man, etc. Only 23 cities report that the public works officials are under civil service.

According to THE MUNICIPAL YEAR BOOK, 1935, 24 per cent of the public works directors in cities of over 10,000 population are elected and the remainder are appointed. The tenure of the 375 public works officials included in this study is revealed in Table 1.

TABLE 1

TENURE OF 375 PUBLIC WORKS DIRECTORS

Years of Service	Number of Directors
Less than 5	195
5-9	87
10-14	43
15-19	22
20-24	17
25 and over	11

According to the 1935 YEAR BOOK, the rate of turnover of public works officials in cities of over 30,000, 28.2 per cent, is next to the highest rate reported for any of the 15 groups of officials whose turnover was analyzed. This indicates an instability which will be corrected only by further professional development and a recognition by communities and appointing authorities of the professional requirements involved in the competent direction of public works activities.—FRANK W. HERRING, director, Joint Secretariat of American Society of Municipal Engineers and International Association of Public Works Officials.

MUNICIPAL FINANCE OFFICERS

MUNICIPAL finance officers generally have a good educational background and a long term of service according to reports from 242 members of the Municipal Finance Officers' Association who are heads of municipal departments of accounting or finance. These 242 municipal finance officers have averaged 12 years in public service and 7.7 years as heads of their departments. It is particularly significant to note that in the six cities of more than 500,000 population, the person now head of the department has served an average of four years in that capacity but has had an average of 19.8 years in the public service. It is also pertinent that the heads of the finance departments in Canadian cities have many years of service both as department heads and subordinates. There are seven finance officers who have served 25 years or more as head of the department and 26 who have had 25 years or more of public service (Tables 1 and 2).

TABLE 1

TENURE OF MUNICIPAL FINANCE OFFICERS BY SIZE AND TYPE OF MUNICIPALITY *

Group	No. Dept. Heads Reporting	Average Number of Years' Service as Department Head	Average Number of Years in Public Service
Cities over 500,000	6	4.0	19.8
300,000-500,000	8	6.0	12.5
100,000-300,000	27	11.5	18.2
30,000-100,000	61	7.3	12.5
10,000- 30,000	70	7.3	10.1
5,000- 10,000	24	8.8	10.2
Under 5,000	25	6.2	7.8
Counties	5	2.6	4.8
Townships	5	11.0	13.6
Canadian Cities	11	8.0	17.4
All Municipalities	242	7.7	12.0

* Based on personnel records of 242 members of the Municipal Finance Officers' Association who were department heads on January 1, 1936.

TABLE 2

LENGTH OF SERVICE OF MUNICIPAL FINANCE OFFICERS

Length of Service Period	Number of Persons Having Designated Period of Service	
	As Department Head	As A Public Employee
Under 2 years	24	24
2- 5 years	94	63
6-10 years	57	38
11-15 years	31	45
16-20 years	20	30
21-25 years	11	18
Over 25 years	5	24
Total	242	242

The majority of municipal finance officers are between 37 and 52 years of age. Greatest concentration is found between the ages of 37 and 44. The age range, however, is from 24 to 80 years. It is quite natural that the younger men are found in the smaller cities, because the responsibilities are less. In the cities over 300,000, the minimum age is 38 years; in the cities between 100,000 and 300,000, the minimum is 33 years. There are 14 department heads in cities under 100,000 who are under 30 years of age.

The salary of the municipal finance officer increases with the size of the municipality that he serves. Unfortunately, salaries are commensurate with responsibility in only two or three of the largest cities. Salaries are particularly inadequate for the municipal finance officers in cities of 100,000 to 300,000 population. Considering the professional status and responsibilty of the finance officer, it would seem that minimum salary for cities between 100,000 and 300,000 should be $7,500, assuming that the finance officer has charge of all financial activities and fulfills his duties as financial adviser. In cities of 50,000 to 100,000 population the minimum ought to be $5,000; and for cities between 25,000 and 50,000, a minimum of $4,500 should apply. Canadian cities have a far higher salary scale than American cities for corresponding work. Positions that pay $5,000 or less in the United States pay from $7,500 to $10,000 in Canada.

Of the 242 finance officers whose records are involved in this tabulation, 37 are graduates of recognized colleges, 52 attended some college, 164 are high school graduates, and 97 who have not graduated from college have had special training by correspondence or in business schools. The group includes 13 certified or chartered accountants. It also includes three members of the American Institute of Accountants, and eight members of the National Association of Cost Accountants. On the staff of the 242 cities, there are, in addition to the heads of the departments, 141 college graduates and 29 certified or chartered accountants. The educational standards, therefore, may be considered to be rather high.

Some may ask, what did these 242 persons do before they came into the municipal service? Ninety-three of them were accountants, many with their own accounting firms. Twenty-three were bankers. Sixty-four were engaged in manufacturing or merchandising and 31 of this 64 were proprietors or executives of such establishments. There are also included in the group, four lawyers, four engineers, three teachers, and one undertaker. Fourteen of the officials have always been in public service and never had any private employment.

The available data would lead to the conclusion that the municipal finance officers do not start in the public service quite as young as they should for progress and promotion in the department. They enter the service at the age of 30 to 35 and remain in it until they are 45 or 50. They continue studies of accounting and finance. Further improvement could be brought about through the payment of adequate salaries to persons with competent training and experience.—CARL H. CHATTERS, executive director, Municipal Finance Officers' Association of the United States and Canada.

RECREATION DIRECTORS

A MARKEDLY increased public interest in recreation and leisure-time activities during the depression has developed a growing field of public service which requires trained personnel of executive caliber. Recreation directors as a group have already acquired a professional status which requires intensive training and years of experience. This brief statement is based on 100 replies to a questionnaire sent to recreation executives in all cities of over 10,000 population.

In a large percentage of these 100 cities a college education with additional professional training and at least three years' experience is required for the position of recreation executive. For positions of supervisory nature a college education plus special training and experience is usually required. For other than executive or supervisory positions the following educational requirements were reported: college graduation, 21 departments; two years of college, 18; one year of college, 7; high school graduation, 21; teachers' certificate, 5; and no requirement, 15.

An attempt was made to discover what private or public occupations are the main sources for appointment, but only a few replies were received on this point. It is known, however, that the following fields have been the main sources of recreation executives in the past: school superintendents, school principals and other supervisory positions in school systems, Y. M. C. A. directors, settlement and other social service workers. In the last few years administrative positions in recreation work have been filled increasingly by persons who have been specially trained for such posts and who have had practical experience in recreation work.

Recreation executives reported from one to more than fourteen years of public experience before appointment to their present positions. Most non-supervisory workers were reported to have had little previous public experience. Previous training and experience are commonly supplemented by training after appointment. Fifty-five cities conduct local training institutes for workers while fourteen have a system of voluntary service before appointment. Twenty-two cities require no experience.

Local residence restrictions have not been applied to administrative positions in most cities reporting. As for other workers, 58 departments require local residence and 33 do not. Residence requirements are lifted occasionally in the case of special supervisory positions which cannot be filled adequately in the local community.

Tenure of office depends somewhat on the size of the community. Executives and workers in smaller communities, after a few years of successful experience, frequently have the opportunity to take positions in larger communities; on the other hand those in larger communities, because they are approaching the maximum salary, do not have much opportunity to change to larger responsibilities. Of the recreation executives reporting, 23 have been in their present positions for 10 years or more, 33 for five to nine years, and 27 for one to four years. More than one-half of those reporting have had seven or more years' experience in their present positions.

In the 100 departments reporting there are 202 workers who are members of the National Recreation Association. All executives with the exception of five state they subscribe to the code of ethics drafted by the committee on code of ethics of the National Recreation Association. Two do not subscribe to the code, two subscribed with reservations, and one was not certain.

It is possible that the sample of replies received to this questionnaire was weighted on the side of experience and professional qualifications but it is felt that this gives a fairly accurate picture of the present professional status of the group as a whole. Interesting comparisons can be made as the body of data accumulates in future years.—RODNEY OVERTON, staff member, National Recreation Association.

PUBLIC WELFARE DIRECTORS

WELFARE as a function of government is becoming more important every year as indicated in the scope of services rendered, number of clients assisted, staff employed, and amount of money expended. On all three levels of government this is increasingly true, year by year, but nowhere is it more noticeable than in the large municipal departments of public welfare. Consequently, there is steady pressure for more rigorous professional standards on the one hand, and pressure for political control on the other. Wide variations are found in actual practice, ranging from a director who is professionally well equipped and assisted by a staff that has been recruited by a well-developed method of personnel selection, down to the department that makes little pretense of anything but a spoils system for personnel appointment.

In New York State the most common method of selecting a city commissioner of public welfare is through appointment by the mayor or the city manager, the commissioner having the same status in local governmental structure as other municipal department heads. This method of selection prevails in 37 of the 55 cities in New York which administer relief separate from the county. In 10 of the 11 cities having public welfare boards, the commissioner is appointed by the board and in seven others the commissioner is an elected official. According to a report of the Governor's Commission on Unemployment Relief, the method of direct appointment of city commissioners has produced the most favorable results. Salaries for city commissioners outside New York City range from $400 to $7,500 per year, with a median salary of $1,800. They are very uneven throughout the state, when related to the responsibilities involved.

The American Public Welfare Association recently sent a questionnaire to municipal directors of public welfare in cities of over 100,000 population. Of 38 directors replying, outside New York State, a large proportion are appointees of boards. The results show: 17 appointed by a board; 8 by the mayor; 4 by the city manager; 4 by the city legislative body; 3 by the civil service commission; 1 elected; and 1 not reporting.

With regard to eligibility for appointment the position of welfare director is under civil service in 12 cities, local residence is required in 15 cities, requirements are of a general nature in 7, and there are no requirements in 11 cities. It will be noted that there is some duplication in this list, as some cities which have placed the position under civil service also require local residence.

Security of tenure is of considerable importance in the public welfare field. Returns show that in 16 of the cities the present directors have held office for three years or less. On the other hand, nine have held office for ten years or more. The longest tenure noted is 26 years, the average slightly over six and one-half years. The average tenure of those holding office under civil service protection is nearly double the average figure. In 28 of the 38 cities reporting the employees of the department have civil service status—a surprisingly high number—and two others report that formal eligibility requirements for social workers have been set up by the state. It should be pointed out, however, that in an undetermined number of those departments set up under civil service, special "project" employees are being employed to do social work, in addition to the civil service employees. —MARIETTA STEVENSON, assistant director, American Public Welfare Association.

ASSESSORS

THE National Association of Assessing Officers recently sent 250 questionnaires to the assessing officers in cities of over 100,000 population and to all members of the Association, requesting data as to age, education, training, tenure, etc., but only 54 replies were received. While the averages revealed from such limited data may not correspond with averages derived from more complete information, they are offered for what they may be worth.

The average assessor, so far as he can be described from the information obtained, is 49 years of age. If employed by a county, he has been elected to office; if employed by a city he has been appointed by the local legislative body. If he holds his office through election, his term is two years; if appointed, he has no fixed term but is subject to removal at the will of the appointing authority. In either event, he has been in his present position for a little more than eight years. His education consists of four years in high school and two in college, but he does not hold any degree. He held no public position before he assumed office and his prior experience was obtained largely in the real estate field as a dealer or building contractor. He was a resident at the time of election or appointment, and in his jurisdiction, residence is an eligibility requirement. In spite of the limited information from which this average assessor was created, he corresponds rather closely with preconceived ideas gathered through personal contact.

Age. Of the 54 assessors who reported only 2 are under 30 years of age; 8 are between 30 and 39; 19 are between 40 and 49; 13 are between 50 and 59; 11 are between 60 and 69; and one is over 70. The youngest assessor is 27 while the average age for all is approximately 49 years. The fact that the average length of service in office is but slightly more than eight years indicates that the average assessor spends the largest portion of his productive years in private business and waits until the latter part of his career before seeking this position. If additional information confirms this indication, it constitutes a rather serious reflection on present personnel policy, in view of the now generally admitted importance of the assessment function.

Education. Thirty-three of the 54 assessors have had an average of two years in college, with 12 reporting at least one degree, and two others two degrees. Five have degrees of B. S., four have an LL. B., four an A. B., and one each have Ph. D., M. A., and B. C. E. degrees. Of the remaining 21 assessors, seven are high school graduates, 11 have had less than four years in high school, three did not attend high school.

Tenure. Five of those reporting have been in office over 20 years; fourteen between 10 and 20 years, with the balance having served from six months to 10 years. Twenty-nine years of service was reported by one city assessor, who was appointed to office. The average for all was 8.2 years.

Local Residence Requirements. All but two stated that they were residents at the time of their election or appointment, and in only four cases was residence reported as not being required as a qualification. In one additional case it was sufficient if the person appointed was a resident of the state in which the tax jurisdiction was located, but in two other cases local residence of at least four years is required. It is of some significance that all four jurisdictions where local residence is not required are located in Michigan.

Election and Appointment. Of the 54 replies received, 12 are county assessors and 42 are city assessors. All county assessors are elected. Only nine city assessing officers are elected, and 33 are appointed. Four are appointed by the mayor, nine by the city manager, one by a director of finance, 19 by the legislative body, and one by a tax board. The longest term of any county officer is six years, with the average about two. City assessors appointed by the manager have no fixed term. Of those appointed by the legislative body, the longest terms are four years while many others had terms of two years and a considerable number were removable at will.

TABLE I

EXPERIENCE OF ELECTED AND APPOINTED ASSESSING OFFICERS IN 1935

	Elected (21)			Appointed (33)		
	A	B	C	A	B	C
Occupation at time of election or appointment	8	10	3	7	24	2
Occupation in which most experience was obtained	1	11	9	2	24	7

Experience. Two questions were asked about experience. The first concerned the occupation of the assessor at the time of election or appointment, while the second was to determine the major field of activity in which he had obtained experience. While the list of occupations was widely varied, they can be conveniently grouped under three classifications: (A) Occupations directly concerned with some phase of assessment work; (B) occupations not directly concerned with assessment work, but experience in which would be very helpful; and (C) occupations where experience would be of no discernible benefit in performing the assessment function. Included under the first classification are such prior occupations as deputy assessor, assistant assessor, member of board of review, city engineer, and any public employment that comes in close contact with assessment work. Under the second classification are included such occupations as real estate trading and appraising, building construction, banking, practice of law, insurance adjustment, etc. The third group includes such occupations as mercantile salesmen, druggists, school teaching, shipping clerk, time-keeper, decorator, etc. The manner in which such occupational experience is distributed is shown in Table 1. These data would seem to indicate that where assessors are appointed they are more often selected from fields in which experience is an asset in performing the assessment function, though the margin revealed in this limited survey is not very great.

As stated at the beginning, the data revealed in this study are not based on what the writer considers sufficient information to be at all conclusive. It should be kept in mind that only the membership of the association and non-members in cities over 100,000 were canvassed. It is quite likely that in such a group will be found a majority of the best practitioners, regardless of the angle considered. It is conceivable that the qualifications of assessors in the small cities and thinly populated counties would lower the "average." —ALBERT W. NOONAN, technical director, National Association of Assessing Officers.

PURCHASING AGENTS

A RECENT survey was made of the professional status of municipal purchasing agents in cities of over 10,000 population covering tenure of office, experience, education, residence requirements, and other qualifications. The information received from 80 purchasing agents represents a good cross section of the country, geographically.

Purchasing agents have been drafted from all walks of life, about 40 per cent reporting previous purchasing experience. In spite of the turnover due to changes of administration, over 40 per cent have more than four years service, and 33 per cent of the replies received show over 10 years service. Few are appointed under civil service. Most all were residents of city when appointed and very few were elected officials. The range in ages of public buyers shows the average age to be around 45 years, the youngest reporting being 24 and the oldest 76. A great range is noticed in the salaries paid with the average about $3,200 a year. No general policy seems to exist as to educational requirements for purchasing agents. The survey reveals that 73 per cent are high school graduates, 35 per cent of whom completed college courses. Twenty-two per cent did not graduate from high school, while 5 per cent completed business courses.

Approximately 126 of the 2,000 public purchasing agents in the United States are members of the National Association of Purchasing Agents. This organization requires its members to be engaged exclusively in the business of buying, except for incidental sales of obsolete and scrap materials. This Association has a code of ethics to which all members subscribe.—E. R. HENDERSON, secretary, Governmental Purchasing Group, National Association of Purchasing Agents.

FIRE CHIEFS

Fire chiefs are generally drawn from the ranks and their public experience, therefore, ranges up to 30 years or more. The educational requirement for original entrance to the fire department is common school education. Where examinations for appointment as chief are given, they cover a wide variety of subjects including city ordinances, building and electrical codes, fire fighting methods, hydraulics, etc. Fire-fighters are drawn from all occupations, with laborers and clerical workers in the lead. A common requirement of original appointment requires the recruit to be between the ages of 21 and 30. Local residence restrictions are uniformly applied to the position of fire chief—not more than half a dozen fire chiefs have been appointed from out-of-town and these are serving in small cities. The average tenure of 773 fire chiefs with more than one year of service was 9.9 years in 1935. Approximately 55 per cent of the chiefs of paid fire departments are members of the International Association of Fire Chiefs, the professional organization. To be an active member, the candidate must be an active chief of a municipal fire department, industrial fire department, or superintendent of a salvage corps.—Fred Shepperd, headquarters manager, International Association of Fire Chiefs.

POLICE CHIEFS

With few exceptions, police departments do not require more than a grade school education as a basis for entrance into the police service. While most police departments make promotions on the basis of merit, it is seldom that any higher educational qualifications are required for promotion, even to the office of chief. If education be interpreted as experience in police work, however, most cities require a minimum of approximately ten years of service as a prerequisite to appointment as head of the department.

It is general practice for police chiefs to be appointed from the ranks. Most patrolmen, when they enter the service, have previously served as clerks, firemen, motormen, or conductors. The public experience of present police chiefs, therefore, has been almost exclusively restricted to previous experience in police work.

Many cities require local residence as a qualification for appointment as chief of police. In other cities where no such requirement exists, the pressure for the appointment of local residents has become particularly strong during the depression and there are few instances on record in which chiefs have been selected from other jurisdictions. According to The Municipal

YEAR BOOK, 1935, the average tenure of 778 chiefs of police in cities of over 10,000 population with one year or more of service is approximately seven years.

The International Association of Chiefs of Police, with a total membership of 626, includes chiefs from approximately half of the cities of over 30,000 population and from a smaller proportion of departments of state police. Eligibility for active membership is restricted to the chief commanding officer of any nation, province, state, municipality, district, county, or town; to chiefs of detectives upon recommendation of their commanding officers; and to chief executive officers of certain private police systems. Officers of the Association must be active members in the employ of agencies of government. The constitution of the Association includes the following provision: "The executive committee may expel, suspend, or censure any member for cause, after a hearing, upon the vote of two-thirds of the members thereof present and voting therefor."—ANDREW J. KAVANAUGH, president, International Association of Chiefs of Police.

DIRECTORY OF PROFESSIONAL ORGANIZATIONS OF MUNICIPAL OFFICIALS

PROFESSIONAL organizations of municipal officials are listed below in the order of their founding, with the date of establishment, the name of the executive officer, and the headquarters address:

DEPARTMENT OF SUPERINTENDENCE, NATIONAL EDUCATION ASSOCIATION (1870). Executive Secretary: Sherwood D. Shankland, 1201, 16 Street, Washington, D. C.

AMERICAN PUBLIC HEALTH ASSOCIATION (1872). Executive Secretary: Reginald M. Atwater, M. D., 50 West 50 Street, New York City.

INTERNATIONAL ASSOCIATION OF FIRE CHIEFS (1873). Headquarters Manager: Fred Shepperd, 24 West 40 Street, New York City.

AMERICAN LIBRARY ASSOCIATION (1876). Secretary: Carl H. Milam, 520 North Michigan Avenue, Chicago.

AMERICAN WATER WORKS ASSOCIATION (1881). Secretary: Beekman C. Little, 29 West 39 Street, New York City.

INTERNATIONAL ASSOCIATION OF CHIEFS OF POLICE (1893). Secretary: George Black, City Hall, Wilmington, Delaware.

AMERICAN SOCIETY OF MUNICIPAL ENGINEERS (1894). Executive Director: Frank W. Herring, 850 East 58 Street, Chicago.

AMERICAN INSTITUTE OF PARK EXECUTIVES (1898). Executive Secretary: William H. Walker, 1829 Portage Avenue, South Bend, Indiana.

CIVIL SERVICE ASSEMBLY OF THE UNITED STATES AND CANADA (1906). Executive Director: G. Lyle Belsley, 850 East 58 Street, Chicago.

MUNICIPAL FINANCE OFFICERS' ASSOCIATION (1906). Executive Director: Carl H. Chatters, 850 East 58 Street, Chicago.

NATIONAL RECREATION ASSOCIATION (1906). Secretary: Howard S. Braucher, 315 Fourth Avenue, New York City.

INTERNATIONAL CITY MANAGERS' ASSOCIATION (1914). Executive Director: Clarence E. Ridley, 850 East 58 Street, Chicago.

GOVERNMENTAL GROUP, NATIONAL ASSOCIATION OF PURCHASING AGENTS (1915). Secretary: Earle Henderson, Purchasing Agent, Village of Winnetka, Illinois.

INTERNATIONAL ASSOCIATION OF PUBLIC WORKS OFFICIALS (1920). Executive Director: Frank W. Herring, 850 East 58 Street, Chicago.

AMERICAN PUBLIC WELFARE ASSOCIATION (1930). Executive Director: Fred K. Hoehler, 850 East 58 Street, Chicago.

NATIONAL ASSOCIATION OF HOUSING OFFICIALS (1933). Director: Coleman Woodbury, 850 East 58 Street, Chicago.

AMERICAN SOCIETY OF PLANNING OFFICIALS (1934). Executive Director: Walter H. Blucher, 850 East 58 Street, Chicago.

NATIONAL ASSOCIATION OF ASSESSING OFFICERS (1934). Executive Director: Carl H. Chatters; technical director: Albert W. Noonan, 850 East 58 Street, Chicago.

INSTITUTE OF MUNICIPAL LAW OFFICERS (1934). Executive Director: Sherwood L. Reeder, 730 Jackson Place, Washington, D. C.

Directories of City Officials

THIS section contains a directory of 462 council-manager cities and counties, together with their managers, and a directory of 12 municipal officials in the 960 cities of more than 10,000 population. By comparing the names of officials in cities over 10,000 with those reported in the 1935 YEAR BOOK it is possible to estimate the turnover for each group of officials. The directors of public works have been excluded from these computations because of the variations of title.

TURNOVER OF CITY OFFICIALS IN CITIES OVER 10,000 IN 1935

City Official	No. Cities Reporting Name of Official in 1935 and 1936	No. Replaced During 1935	Per Cent of Turnover in 1935	Per Cent of Turnover in 1934[1]
Mayor	932	324	34.8	20.6
City Manager[1]	437	61	13.9	16.1
City Clerk	905	121	13.4	11.9
Chief Finance Officer	847	183	21.6	....
City Assessor	644	101	15.7	12.0
Health Officer	943	230	24.3	18.2
Director of Public Welfare	382	123	32.2	19.3
Director of Parks and Recreation	684	266	38.6	....
Chief of Police	953	179	18.7	22.6
Fire Chief	954	128	13.4	14.1
Superintendent of Schools	955	86	9.0	11.1
Librarian	887	73	8.2	6.6
All Officials	9,523	1,875	19.7	16.0

[1] Data for city managers are computed for all council-manager cities irrespective of size. Turnover data for 1934 are based only on cities over 30,000.

The highest turnover appeared among the directors of parks and recreation (38.6 per cent), followed closely by the mayors (34.8 per cent), and the directors of public welfare (32.2 per cent). Librarians (8.2 per cent) and school superintendents (9.0 per cent) were the only groups in which turnover was less than one out of ten. When turnover in 1935 is compared with that reported for cities over 30,000 in 1934, marked increases are noted for mayors (20.6 to 34.8 per cent), directors of public welfare (19.3 to 32.2 per cent) and health officers (18.2 to 24.3 per cent). General increases in turnover in 1935 may be due to the fact that 650 cities between 10,000 and 30,000 were included in the 1935 but not in the 1934 computations, or more probably because 712, or 74 per cent, of the 960 cities over 10,000 held municipal elections, which undoubtedly in some cases resulted in a complete turnover of administrative officials.[2]

[2] For data on average salaries, average tenure, and method of selection of these officials, see the 1934 and 1935 issues of this YEAR BOOK. The 1935 issue also included a directory of city attorneys, city treasurers, purchasing agents, city engineers, and water works superintendents.

TABLE VI

DIRECTORY OF APPROVED COUNCIL-MANAGER CITIES, AND CITY MANAGERS

455 CITIES AND 7 COUNTIES AS OF MARCH 1, 1936

The figure following the city indicates the number of city managers to date and in the column headed "Plan" the letter "C" indicates adoption of the plan by charter, "O" by ordinance. (M) after the manager's name indicates Member and (Assoc. M) Associate Member in the International City Managers' Association; the figure indicates he has served more than one city. A summary of 1935 developments in the city manager profession appears on the pages preceding this table. For other developments in council-manager government see page 121.

City	Population 1930	Plan	In Effect	Name of Manager	Year Appointed
ARIZONA					
Phoenix (15)	48,118	C	1914	Fred Wilson (Assoc. M)	1935
Tucson (3)	32,506	C	1930	R. E. Butler (M)	1931
ARKANSAS					
Marianna (1)	4,314	O	1925	C. C. Mitchener	1926
CALIFORNIA					
Alameda (6)	35,033	C	1917	B. Ray Fritz (Assoc. M)	1935
Alhambra (8)	29,472	C	1916	O. S. Roen 3	1934
Avalon (3)	1,897	O	1919	E. R. Pollok	1931
Bakersfield (7)	26,015	C	1915	Fred W. Nighbert	1933
Berkeley (2)	82,109	C	1923	Hollis R. Thompson (M)	1930
Burbank (3)	16,662	C	1927	H. I. Stites (Assoc. M)	1933
Chico (2)	7,961	C	1923	Harry H. Hume (M)	1929
Compton (7)	12,516	C	1925	A. B. Gidley (M) 2	1934
Coronado (4)	5,425	O	1920	Edwin A. Ingham (M)	1928
Fillmore (1)	2,893	O	1918	Clarence Arrasmith	1918
Glendale (6)	62,736	C	1914	William V. Anderson (Assoc. M)	1933
Hillsborough (1)	1,891	C	1928	John C. Nowell (M)	1928
Long Beach (9)	142,032	C	1921	R. M. Dorton (M) 3	1934
Monterey (2)	9,141	C	1925	B. J. Pardee (M) 2	1934
Oakland (2)	284,063	C	1931	John F. Hassler (M)	1933
Pacific Grove (2)	5,558	C	1927	Erwin Dames (M)	1929
Pasadena (4)	76,086	C	1921	C. W. Koiner (M)	1933
Pittsburg (1)	9,610	O	1935	H. L. Denham (Assoc. M)	1935
Porterville (3)	5,303	C	1927	F. M. Pfrimmer	1934
Redwood City (1)	8,962	C	1929	(Vacancy)	
Richmond (1)	20,093	O	1920	J. A. McVittie (M)	1920
Sacramento (4)	93,750	C	1921	James S. Dean (M)	1930
Sacramento County (1)	141,999	C	1933	Charles W. Deterding, Jr	1933
San Diego (5)	147,995	C	1932	Robert W. Flack (M) 3	1935
San Jose (3)	57,651	C	1916	C. B. Goodwin (M)	1920
San Leandro (3)	11,455	C	1928	Frank R. Chilton (Assoc. M)	1935
San Mateo (3)	13,444	C	1923	E. P. Wilsey (M)	1930
San Mateo County (1)	77,405	C	1933	Walter T. Kellogg	1933
Santa Rosa (4)	10,636	C	1923	Fred C. Steiner (Assoc. M)	1933
So. Pasadena (4)	13,730	O	1920	Burton A. Garlinghouse	1934
Stockton (2)	47,963	C	1923	Walter B. Hogan (M)	1928
Tulare (5)	6,207	C	1923	Hugh A. Pennebaker (Assoc. M)	1935
Upland (1)	4,713	O	1930	R. G. Manley (Assoc. M)	1930
Ventura (2)	11,603	C	1933	Don C. McMillan (Assoc. M)	1934
Visalia (2)	7,263	C	1923	J. J. Philippe	1933

City	Population 1930	Plan	In Effect	Name of Manager	Year Appointed
			COLORADO		
Boulder (5)	11,223	C	1918	Harold C. McClintock (Assoc. M)	1932
Colo. Springs (2)	33,237	C	1921	E. L. Mosley (M)	1930
Durango (3)	5,400	C	1915	W. H. Wigglesworth (M)	1929
Grand Junction (3)	10,247	C	1922	J. P. Soderstrum (M) 2	1930
Montrose (7)	3,566	C	1914	H. R. Elliott (M)	1928
			CONNECTICUT		
New London (2)	29,640	C	1921	William A. Holt (M)	1923
Stratford (5)	19,212	C	1921	William H. Shea (Assoc. M)	1935
West Hartford (1)	24,941	C	1935	Rodney L. Loomis (Assoc. M)	1935
			DELAWARE		
Dover (1)	4,800	C	1929	L. D. Shank (M)	1929
Milford (1)	3,719	C	1932	Charles E. Banning (M)	1932
			FLORIDA		
Bartow (5)	5,269	C	1922	C. S. James	1933
Clearwater (4)	7,607	C	1923	A. C. Nichols (Assoc. M)	1934
Coral Gables (3)	5,697	C	1925	E. M. Williams (M)	1931
Daytona Beach (9)	16,598	C	1922	M. S. Couch	1934
DeLand (2)	5,246	C	1926	Grant Bly (Assoc. M)	1933
Dunedin (2)	1,435	C	1926	W. Lovett Douglas	1928
Fernandina (4)	3,023	C	1923	O. H. Anderson	1936
Ft. Lauderdale (6)	8,666	C	1925	A. J. Merrill	1935
Ft. Meade (6)	1,981	C	1925	Wilma D. Murdaugh	1934
Ft. Pierce (8)	4,803	C	1923	E. G. Gustafson	1933
Gainesville (3)	10,465	C	1921	George H. Cairns 2	1934
Haines City (4)	3,037	C	1925	R. E. Keagle	1934
Hollywood (11)	2,869	C	1926	F. C. Dickey	1935
Kissimmee (4)	3,163	C	1923	Edward Newton	1928
Lakeland (5)	18,554	C	1914	Charles Larsen (M)	1931
Largo (9)	1,429	C	1913	Finley McMullen	1930
Leesburg (2)	4,113	C	1923	O. Raymond Skiles (M)	1931
Melbourne (5)	2,677	C	1926	Charles R. Stickel (Assoc. M)	1934
Miami (5)	110,637	C	1921	L. L. Lee (Assoc. M)	1931
Miami Beach (2)	6,494	O	1923	Claude A. Renshaw (M)	1925
Moore Haven (4)	612	C	1925	J. R. Dowd	1933
New Smyrna (6)	4,149	C	1921	W. W. Gunn	1932
Ocala (9)	7,281	C	1918	E. P. Clark	1934
Palatka (3)	6,500	C	1924	R. M. Ingram, Jr	1929
Palm Beach (1)	1,707	C	1922	L. Trevette Lockwood (M)	1922
Pensacola (1)	31,579	C	1931	George J. Roark (M) 2	1931
Plant City (5)	6,800	C	1927	G. H. Bates	1934
Polk City (6)	222	C	1925	W. T. Bridges	1933
Punta Gorda (4)	1,833	C	1921	John R. Jack, Sr. (M)	1930
Quincy (2)	3,788	C	1923	Steve Edwards	1925
St. Augustine (5)	12,111	C	1915	Eugene Masters	1932
St. Petersburg (3)	40,425	C	1931	A. F. Thomasson (Assoc. M)	1935
Sanford (4)	10,100	C	1920	F. S. Lamson, Acting	1930
Stuart (2)	1,924	O	1926	C. E. Schroeder	1928
Tallahassee (4)	10,700	C	1920	H. P. Ford 2	1936
W. Palm Beach (7)	26,610	C	1919	Frank Hannon	1934
Winter Haven (7)	7,130	C	1923	W. W. Jamison	1934
			GEORGIA		
Albany (2)	14,507	C	1924	C. Q. Wright (M)	1925
Brunswick (5)	14,022	C	1921	F. J. Torras (M)	1931
Cartersville (4)	5,250	C	1917	John W. Dent	1932
Columbus (4)	43,131	C	1922	Marshall Morton (M)	1933
Cordele (2)	6,880	C	1923	John R. Brown (Assoc. M)	1930
Cornelia (4)	1,542	C	1928	V. C. Philyaw	1934
Decatur (3)	13,276	C	1921	A. F. Newman	1935
Eastman (2)	3,022	C	1922	M. C. Edwards	1924

GEORGIA (Continued)

City	Population 1930	Plan	In Effect	Name of Manager	Year Appointed
Gainesville (4)	8,624	C	1922	Samuel C. Dunlap	1933
Griffin (4)	10,321	C	1918	Richard A. Drake (Assoc. M)	1935
Quitman (4)	4,149	C	1922	R. W. Hunter	1934
Rome (2)	21,843	C	1919	O. M. Lanham (Assoc. M)	1933
Tifton (3)	3,390	C	1921	G. W. Coleman	1933
Toccoa (1)	4,602	C	1932	E. P. Bridges 2	1932
Waycross (5)	15,510	C	1923	H. M. Pafford (Assoc. M)	1935
ILLINOIS					
Glencoe (2)	6,295	O	1914	George R. Young (M)	1927
Glenview (2)	1,886	O	1931	Walter J. Hoffman (Assoc. M)	1935
Kenilworth (1)	2,501	O	1920	F. L. Streed (M)	1920
Riverside (2)	6,770	O	1925	G. L. Opper (Assoc. M)	1934
Wilmette (3)	15,233	O	1930	Boyne H. Platt (Assoc. M)	1934
Winnetka (2)	12,166	O	1915	H. L. Woolhiser (M)	1917
IOWA					
Ames (2)	10,261	O	1920	John H. Ames (M)	1927
Clarinda (6)	4,962	O	1913	Warren D. Toyne (M)	1927
Dubuque (4)	41,679	C	1920	Roger M. Evans (M) 2	1930
Iowa Falls (3)	4,112	O	1914	Floyd Klippel	1931
Maquoketa (4)	3,595	O	1920	J. G. Thorne (M)	1935
Mason City (3)	23,304	C	1927	Herbert T. Barclay (Assoc. M)	1935
Mt. Pleasant (1)	3,743	O	1916	T. W. McMillan	1916
Villisca (3)	2,032	O	1919	Edwin E. Jenkins	1928
Webster City (4)	7,024	C	1915	E. R. Compton	1935
West Liberty (2)	1,679	O	1920	C. J. Mackey	1928
KANSAS					
Arkansas City (1)	13,946	C	1931	Clyde B. King (Assoc. M) 2	1931
Atchison (2)	13,024	C	1921	A. W. Seng (M) 2	1927
Belleville (2)	2,383	C	1921	G. C. Pierce	1932
El Dorado (6)	10,311	C	1917	F. E. Schide	1931
Hays (3)	4,618	C	1919	F. J. Haffamier	1928
Hoisington (2)	3,001	C	1924	Ralph B. Call	1927
Kinsley (4)	2,270	C	1922	W. H. Craft	1932
La Crosse (2)	1,355	C	1925	Jess C. Moser	1926
McCracken (3)	594	C	1919	J. I. Edwards	1929
Newton (3)	11,034	C	1927	Knowland L. Brode (M)	1931
St. Marys (4)	1,304	C	1921	M. E. Coleman	1931
Salina (4)	20,155	C	1921	Herbert L. Brown (M)	1931
Sterling (3)	1,868	C	1925	Robert Peart (Assoc. M)	1934
Stockton (2)	1,291	C	1921	O. M. Goodrich	1922
Wichita (4)	111,110	C	1917	Bert C. Wells (M) 3	1927
Winfield (2)	9,398	C	1921	Homer Hanlen	1935
KENTUCKY					
Ashland (2)	29,074	C	1934	John Kobs	1936
Covington (3)	65,252	C	1932	Theodore Kluemper	1934
Lexington (3)	45,736	C	1932	James J. O'Brien	1936
Newport (2)	29,744	C	1932	John T. Rawlings	1936
Paducah (1)	33,541	C	1934	L. V. Bean (M) 2	1934
MAINE					
Ashland (1)	2,198	C	1935	Robert W. Palmer	1935
Auburn (6)	18,571	C	1918	F. W. Ford, Jr. (M)	1926
Baileyville (Wdland) (1)	2,017	C	1934	C. B. MacIninch (Assoc. M)	1934
Bangor (1)	28,794	C	1932	James G. Wallace (M)	1932
Belfast (1)	4,993	C	1930	Harrie D. Eckler (M)	1930
Brewer (1)	6,392	C	1932	F. D. Farnsworth (M) 2	1932
Camden (2)	3,606	C	1925	Percy Keller (Assoc. M)	1932
Dexter (2)	4,063	O	1931	Frank W. Haines	1935
Eastport (1)	3,466	C	1936	W. E. Brackett (M) 3	1936

MAINE (Continued)

City	Population 1930	Plan	In Effect	Name of Manager	Year Appointed
Ellsworth (1)	3,447	C	1934	Melvin F. McFarland (Assoc. M)	1934
Ft. Fairfield (2)	2,616	C	1929	D. M. Allen	1932
Mt. Desert (1)	2,022	C	1932	Herbert A. Thomas 2	1932
Oakland (1)	2,664	C	1935	(Vacancy)	
Portland (2)	70,810	C	1923	James E. Barlow (M) 3	1928
Presque Isle (2)	4,662	C	1933	Mark Trafton (Assoc. M)	1935
South Portland (1)	13,840	C	1934	Harry A. Brinkerhoff 2	1934
Washburn (2)	1,974	C	1931	Edward C. Peterson (Assoc. M)	1934
MASSACHUSETTS					
Mansfield (4)	6,364	C	1921	Harold H. Everett (M)	1928
Middleboro (1)	8,608	C	1921	H. J. Goodale (M)	1921
Norwood (4)	15,049	C	1915	William C. Kendrick (M)	1933
Stoughton (1)	8,204	C	1922	B. L. Winslow (M)	1922
MICHIGAN					
Alma (3)	6,734	C	1919	J. Donald Sullivan	1928
Alpena (5)	12,166	C	1916	Arnold H. Hopperstead (Assoc. M)	1934
Bay City (4)	47,355	C	1921	George L. Lusk (Assoc. M)	1928
Benton Harbor (5)	15,434	C	1921	Harry H. Crow (Assoc. M)	1934
Big Rapids (4)	4,671	C	1914	Dan H. Vincent	1918
Birmingham (5)	9,539	C	1918	James W. Parry (M)	1927
Cadillac (3)	9,570	C	1914	George Johnston	1918
Crystal Falls (1)	2,995	C	1917	J. H. Sanders	1917
East Detroit (1)	5,955	C	1929	A. H. Arens, Acting	1930
Escanaba (2)	14,524	C	1922	Theodore F. Kessler (M)	1926
Ferndale (2)	20,855	C	1924	Jay F. Gibbs (M)	1929
Flint (5)	156,492	C	1930	John M. Barringer (M)	1932
Gladstone (3)	5,170	C	1923	E. H. Waterhouse (M) 2	1935
Grand Haven (6)	8,345	C	1915	Seymour Justema	1935
Grand Rapids (5)	168,592	C	1917	C. Sophus Johnson (M)	1934
Grayling (1)	1,973	C	1935	C. A. Miller (Assoc. M)	1935
Grosse Pte. Shores (4)	621	O	1916	Arthur H. Bennett (M)	1923
Harbor Springs (2)	1,200	C	1932	Max Van de Greyn (M) 2	1934
Iron River (2)	4,665	C	1926	D. M. Youngs	1930
Ironwood (4)	14,299	C	1925	J. S. Kennedy	1936
Jackson (10)	55,187	C	1915	Philip E. Campbell	1932
Kalamazoo (5)	54,786	C	1918	Edward C. Rutz (M)	1931
Kingsford (3)	5,526	C	1924	Egnar S. Anderson	1933
Lapeer (3)	5,008	C	1919	A. W. Cox	1931
Manistee (4)	8,078	C	1914	Otto M. Damrow (M)	1927
Manistique (4)	5,198	C	1926	P. H. Beauvais 3	1936
Marysville (3)	1,405	C	1920	Walter Elliott	1935
Mt. Pleasant (3)	5,211	C	1921	W. K. Willman (M) 2	1930
Muskegon (4)	41,390	C	1920	Carl H. Peterson (M) 3	1934
Muskegon Hgts. (4)	15,584	C	1922	George F. Liddle (M)	1933
Oak Pk (Ferndale) (6)	1,079	C	1927	Clarence O. Kirby	1936
Otsego (5)	3,245	C	1918	(Vacancy)	
Petoskey (6)	5,740	C	1916	P. T. Mitchell (M) 2	1925
Pleasant Ridge (2)	2,885	C	1919	A. J. Berst (Assoc. M)	1926
Plymouth (6)	4,484	C	1918	Clarence H. Elliott (Assoc. M) 2	1936
Pontiac (6)	64,928	C	1920	W. P. Edmonson (Assoc. M)	1933
Portland (1)	1,902	C	1919	F. L. Jenkins (M)	1919
Rockford (1)	1,613	C	1935	H. G. Pope (Assoc. M)	1935
Royal Oak (5)	22,904	C	1917	E. M. Shafter (M)	1931
Saginaw (1)	80,715	C	1936	L. P. Cookingham (M) 3	1936
St. Johns (2)	3,929	C	1919	Theodore H. Townsend	1919
St. Joseph (1)	8,349	C	1928	H. G. Crow (M)	1929
Sault Ste. Marie (3)	13,755	C	1917	Henry A. Sherman (M)	1920
Stambaugh (1)	2,400	C	1924	Charles A. Nelson	1924
Sturgis (6)	6,950	C	1921	Lloyd Waterstraut	1932
Three Rivers (3)	6,863	C	1918	O. O. Johnson 2	1930

MINNESOTA

City	Population 1930	Plan	In Effect	Name of Manager	Year Appointed
Albert Lea (2)	10,169	C	1929	R. L. Van Nocker (M)	1933
Anoka (3)	4,851	C	1914	Wayne Ridge	1931
Columbia Hgts. (6)	5,613	C	1921	E. A. Huset	1935
Morris (4)	2,474	C	1914	John A. Mielke	1930
White Bear Lake (4)	2,600	C	1921	William Holzheid	1928
MISSOURI					
Excelsior Springs (7)	4,565	C	1922	Bernard S. Alnutt (Assoc. M)	1931
Kansas City (1)	399,746	C	1926	H. F. McElroy	1926
Maryville (3)	5,217	C	1919	O. L. Robey	1933
MONTANA					
Bozeman (3)	6,855	C	1921	G. O. Arnold (M)	1929
NEBRASKA					
Alliance (5)	6,669	C	1919	Clarence H. Hoper	1936
NEW JERSEY					
Asbury Park (3)	14,981	C	1933	M. G. Farley (Assoc. M)	1935
Cape May (4)	2,637	C	1924	T. Lee Lemmon	1936
Clifton (1)	46,875	C	1934	William A. Miller (Assoc. M)	1934
Hackensack (1)	24,568	C	1933	Wilder M. Rich (M) 5	1933
Keansburg (3)	2,190	C	1925	Clinton B. Lohsen	1927
Teaneck (1)	16,513	C	1930	Paul A. Volcker (M) 2	1930
Trenton (1)	123,356	C	1935	Paul Morton (M) 4	1935
NEW MEXICO					
Albuquerque (6)	26,570	C	1918	Charles E. Wells	1934
Clayton (6)	2,518	O	1921	J. H. Bender (M) 3	1934
Clovis (7)	8,027	C	1922	John C. Luikart	1933
Roswell (3)	11,173	O	1914	Clyde D. Fulton	1920
NEW YORK					
Auburn (4)	36,652	C	1920	John Aiken	1936
Binghamton (1)	76,662	C	1932	C. A. Harrell (M) 2	1932
Elmira (2)	47,397	C	1934	Colus C. Hunter (Assoc. M)	1936
Mamaroneck (2)	11,766	C	1931	R. J. Whitney (M) 2	1931
Monroe County (1)	423,881	C	1936	Clarence A. Smith	1936
Newburgh (7)	31,275	C	1916	Joseph A. Fogarty	1934
New Rochelle (2)	54,000	C	1932	I. C. Brower (M) 4	1934
Niagara Falls (3)	75,460	C	1916	William D. Robbins (M)	1924
Rochester (4)	328,132	C	1928	Harold W. Baker (Assoc. M)	1934
Saranac Lake (2)	8,020	C	1929	Millar S. Johnson	1935
Schenectady (1)	95,692	C	1936	LeRoy C. Purdy (Assoc. M)	1936
Sherrill (6)	2,150	C	1916	V. L. Allen	1934
Watertown (3)	32,205	C	1920	Paul B. Sutton (M)	1930
Watervliet (4)	16,083	O	1920	Frank Mahar (Assoc. M)	1932
NORTH CAROLINA					
Asheville (3)	50,193	C	1931	P. M. Burdette (Assoc. M)	1935
Chapel Hill (3)	2,699	C	1922	J. L. Caldwell	1932
Charlotte (3)	82,675	C	1929	John B. Marshall (Assoc. M)	1935
Durham (4)	52,037	C	1917	H. A. Yancey (M) 3	1935
Durham County (1)	67,190	C	1930	D. W. Newsom (M)	1930
Elizabeth City (7)	10,037	C	1915	J. B. Flora	1931
Gastonia (3)	17,093	C	1919	H. Rutter	1929
Goldsboro (5)	14,985	C	1917	Zeno G. Hollowell (M)	1926
Greensboro (2)	53,569	C	1921	Andrew Joyner, Jr. (M)	1932
Hickory (7)	7,363	C	1913	R. L. Hefner (M)	1932
High Point (5)	36,745	C	1915	E. M. Knox (M) 2	1928
Monroe (1)	6,100	O	1932	H. L. Burdette (M)	1932
Morganton (10)	6,001	C	1913	W. I. Davis	1929
Reidsville (3)	6,851	C	1921	J. L. Womack	1926

City	Population 1930	Plan	In Effect	Name of Manager	Year Appointed
NORTH CAROLINA (Continued)					
Rocky Mount (2)	21,412	C	1927	L. B. Aycock (M)	1929
Roxboro (4)	3,657	O	1928	James G. Harris (Student M)	1935
Salisbury (3)	16,951	C	1927	H. C. Holmes	1933
Thomasville (7)	10,090	C	1915	R. M. Cooksey	1923
Wilson (1)	12,613	C	1933	W. M. Wiggins (Assoc. M)	1933
NORTH DAKOTA					
Minot (1)	16,099	C	1933	J. W. Bliss (M)	1933
OHIO					
Ashtabula (6)	23,301	C	1916	Carey S. Sheldon (Assoc. M)	1934
Bedford (1)	6,814	C	1932	Arthur H. Wedge (M)	1932
Celina (1)	4,664	O	1926	W. R. Cook	1926
Cincinnati (2)	451,160	C	1926	Clarence A. Dykstra (M)	1930
Cleveland Hts. (1)	50,945	C	1922	H. H. Canfield (M)	1922
Dayton (4)	200,982	C	1914	F. O. Eichelberger (M)	1921
East Cleveland (2)	39,667	C	1918	Charles A. Carran (M)	1922
Gallipolis (7)	7,106	C	1918	A. R. Henke	1934
Hamilton (1)	52,176	C	1928	Russell P. Price (M)	1928
Ironton (2)	16,621	C	1930	Leonard G. Howell (M)	1930
Middletown (5)	29,992	O	1921	Walter J. Braun (Assoc. M)	1934
Oakwood (Dayton) (1)	6,494	C	1932	Lawrence M. Dissinger (M)	1932
Oberlin (3)	4,292	C	1926	Victor Zahm	1935
Painesville (4)	10,944	C	1920	Clifford S. Fullerton (Assoc. M)	1935
Piqua (2)	16,009	C	1930	F. R. Buechner (M) [3]	1935
Portsmouth (2)	42,560	C	1930	Frank E. Sheehan (Assoc. M)	1932
Sandusky (6)	24,622	C	1916	A. J. Lauber	1936
South Charleston (4)	1,208	C	1918	Ralph Pancake	1936
Springfield (9)	68,743	C	1914	Wilbur H. Story	1936
Toledo (1)	290,718	C	1936	John N. Edy (M) [4]	1936
Washington Ct. Hse (1)	8,426	C	1936	Gilbert H. Sollars	1936
Westerville (5)	2,879	C	1916	Ross E. Windom (M)	1930
Xenia (3)	10,507	C	1918	M. C. Smith	1930
OKLAHOMA					
Ardmore (5)	15,741	C	1921	Clint H. Dove (Assoc. M)	1935
Bartlesville (1)	14,763	O	1927	Ross Taylor (M) [2]	1927
Chandler (3)	2,717	C	1925	L. C. Green	1928
Cleveland (2)	2,959	C	1931	George H. Greiner	1932
Coalgate (7)	2,064	C	1914	R. M. Lacy	1925
Cushing (1)	9,301	C	1929	James W. Flint (M) [2]	1929
Devol (3)	328	C	1920	J. C. Dulaney	1924
Duncan (7)	8,363	C	1920	J. B. McLendon	1932
Edmond (2)	3,576	C	1925	Fred M. Stephenson	1931
Elk City (7)	5,666	C	1929	W. C. Jones	1935
El Reno (3)	9,384	C	1926	C. C. Holden (Assoc. M)	1933
Grandfield (3)	1,416	C	1921	Frank H. Lawrence	1929
Guthrie (2)	9,582	C	1929	John T. Hamill (Assoc. M) [2]	1935
Heavener (4)	2,269	C	1922	C. W. Mizell	1935
McAlester (6)	11,804	C	1919	Verlin Thompson	1932
Madill (5)	2,203	C	1917	Homer Moss	1925
Mangum (8)	4,806	C	1914	H. T. Lawrence (M)	1929
Muskogee (6)	32,026	C	1920	T. P. Clonts (Assoc. M)	1932
Norman (5)	9,603	C	1919	R. E. Clement (M)	1931
Nowata (5)	3,531	C	1920	Ed Chouteau, Jr	1928
Oklahoma City (5)	185,389	C	1927	O. M. Mosier (Assoc. M)	1933
Pawhuska (7)	5,931	C	1921	L. L. Houston (Assoc. M)	1935
Sallisaw (1)	1,785	C	1919	Fred E. Johnston (M)	1919
Sapulpa (4)	10,533	C	1922	Fred M. Boone	1932
Shawnee (1)	23,283	C	1930	T. E. Thompson (M) [2]	1930
Tecumseh (3)	2,419	C	1929	Clyde McMahan (Assoc. M)	1933

City	Population 1930	Plan	In Effect	Name of Manager	Year Appointed
OKLAHOMA (Continued)					
Walters (5)	2,252	C	1919	Andy Carver (Assoc. M)	1931
Woodward (3)	5,056	C	1929	C. C. Miller (Assoc. M)	1934
Yale (7)	1,734	C	1921	J. H. Bennington	1933
OREGON					
Astoria (3)	10,349	C	1923	James O. Convill (Assoc. M)	1934
Bend (1)	8,848	C	1929	C. G. Reiter (M) 2	1929
Hillsboro (2)	3,039	C	1924	George McGee (Assoc. M)	1929
La Grande (9)	8,050	C	1913	Angus McAllister (M)	1931
Oregon City (1)	5,761	C	1924	J. L. Franzen (M)	1925
Warrenton (7)	683	C	1923	George Kelly	1933
PENNSYLVANIA					
Ambridge (4)	20,227	O	1918	T. Ben Gibson	1936
Aspinwall (1)	4,263	O	1925	Harry C. Lea	1925
Avalon (1)	5,940	O	1927	Joseph N. Arthur (M)	1928
Blairsville (2)	5,296	O	1922	H. C. McCrea (Assoc. M)	1934
Carlisle (2)	12,596	O	1921	George P. Searight (M)	1927
Edgewd (Pittsburgh) (1)	4,821	O	1931	E. O. Garrett (M) 2	1931
Edgwth (Sewickley) (4)	1,679	O	1914	H. F. Burkholder (M)	1923
Ellwood City (1)	12,323	O	1928	Lowell W. Monroe (M)	1928
Hanover (1)	11,805	O	1928	C. A. Eckbert 2	1928
Lansdowne (1)	9,542	O	1922	Frank B. Titus	1922
Milton (2)	8,552	O	1925	C. C. Congdon (M)	1928
Mt. Lebanon (3)	13,403	O	1928	F. W. Cooke (Assoc. M)	1931
Northampton (1)	9,730	O	1932	(Vacancy)	
Osborne (2)	506	O	1921	H. F. Burkholder (M)	1923
Phoenixville (1)	12,029	O	1930	Norman G. Young (M) 2	1930
Sewickley (2)	5,599	O	1918	John C. Hiteshew (M)	1921
Sewickley Heights (1)	1,000	O	1936	Frank C. Sturm (Assoc. M)	1936
Towanda (1)	4,104	O	1918	William T. Howie	1918
Waynesboro (1)	10,167	O	1922	A. Stover Fitz	1922
West Reading (2)	4,908	O	1926	D. C. Wagner (M)	1927
SOUTH CAROLINA					
Beaufort (7)	2,776	C	1915	Ed Nelson, Acting	1935
Florence (4)	14,774	C	1921	D. G. Adams (Assoc. M)	1933
Rock Hill (4)	11,322	C	1915	T. C. Marshall (Assoc. M)	1933
Sumter (10)	11,780	C	1912	J. A. Raffield (Assoc. M)	1934
SOUTH DAKOTA					
Clark (2)	1,290	O	1912	Elmer Kirkeby	1924
Huron (1)	10,946	C	1935	Dow I. Sears (M) 2	1935
Rapid City (4)	10,404	C	1921	A. S. Holm	1936
TENNESSEE					
Alcoa (1)	5,255	C	1919	V. J. Hultquist (M)	1919
Elizabethton (4)	8,093	C	1921	E. C. Alexander	1934
Kingsport (3)	11,914	C	1917	F. L. Cloud (M)	1923
Knoxville (6)	105,802	C	1923	George R. Dempster (Assoc. M)	1936
Murfreesboro (2)	7,993	C	1920	S. S. Cox (M)	1927
TEXAS					
Amarillo (9)	43,132	C	1913	H. R. Smith (Assoc. M)	1933
Austin (2)	53,120	C	1926	Guiton Morgan (M)	1933
Beaumont (6)	57,732	C	1919	G. H. Petkovsek	1934
Belton (1)	3,779	C	1931	A. E. Taylor	1931
Big Spring (3)	13,735	C	1926	E. V. Spence (M) 2	1931
Borger (3)	6,532	C	1930	Lloyd S. McCann (Assoc. M)	1935
Brenham (2)	5,974	C	1923	T. A. Low	1930
Brownsville (5)	22,021	C	1915	Z. A. Rosenthal (M)	1930
Bryan (5)	7,814	C	1917	Richard G. Williams (M)	1930

TEXAS (Continued)

City	Population 1930	Plan	In Effect	Name of Manager	Year Appointed
Burkburnett (4)	3,281	C	1923	R. P. Reagan (2)	1929
Dallas (2)	260,475	C	1931	Hal Moseley (Assoc. M)	1935
Eastland (6)	4,648	C	1919	J. F. Little	1935
Fort Worth (2)	163,447	C	1925	George D. Fairtrace (M) 3	1931
Gainesville (1)	8,915	C	1927	Louis House	1928
Goose Creek (6)	5,208	C	1928	John W. Harkins	1935
Jacksonville (1)	6,748	C	1931	J. Bryan Miller (M) 5	1931
Kerrville (3)	4,546	O	1927	A. P. Hancock (M) 2	1933
Longview (2)	5,036	C	1923	Bill N. Taylor (M)	1928
Lubbock (4)	20,520	C	1917	W. H. Rodgers (M)	1931
Lufkin (6)	7,311	C	1919	T. L. Dunn	1931
Marshall (1)	16,203	C	1927	H. J. Graeser (M) 3	1927
Mexia (4)	6,579	C	1920	Howard F. Mace (M)	1931
Pampa (2)	10,470	C	1927	C. L. Stine (M)	1932
Panhandle (3)	2,035	O	1923	J. G. Wadsworth	1930
Port Arthur (1)	50,902	C	1932	R. L. Cooper (M) 2	1932
San Angelo (6)	25,308	C	1916	E. E. Lowrie (M)	1930
Sherman (2)	15,713	C	1915	W. Morgan Works (M)	1932
Stamford (5)	4,095	C	1918	R. G. Bowdry (M)	1933
Sweetwater (1)	10,848	C	1928	S. H. Bothwell (M) 2	1928
Taylor (4)	7,463	C	1914	O. W. Davis	1933
Teague (3)	3,509	O	1915	F. F. Sims	1929
Temple (5)	15,345	C	1922	N. A. Ensor (Assoc. M)	1934
Terrell (4)	8,795	C	1919	L. A. Markham	1924
Tyler (5)	17,113	C	1915	A. H. Balch	1935
Waco (5)	52,848	C	1924	W. C. Torrence (Assoc. M)	1934
Wichita Falls (5)	43,690	C	1928	Mack Thomas	1935
Yoakum (5)	5,656	C	1915	L. W. Sheckles	1935
				VERMONT	
Bellows Falls (2)	3,930	C	1927	Morton F. Downing (Assoc. M)	1931
North Troy (1)	1,898	C	1935	Ira K. Fuller	1935
St. Johnsbury (3)	7,920	C	1923	C. S. Sumner (Assoc. M) 2	1934
Springfield (2)	4,943	C	1920	Roy M. Wilcomb	1923
Troy (1)	1,045	C	1935	Ira K. Fuller	1935
Windsor (Town) (1)	3,689	C	1931	George Austin	1931
				VIRGINIA	
Albemarle County (1)	26,981	C	1933	H. A. Haden	1933
Alexandria (4)	24,149	C	1922	E. C. Dunn (Assoc. M)	1935
Appalachia (2)	3,595	C	1931	J. H. Fletcher	1931
Arlington County (1)	26,615	C	1932	Roy S. Braden (M) 2	1932
Bedford (3)	3,713	O	1920	W. C. Ballard	1930
Blackstone (3)	1,772	O	1914	C. H. Hardy (Assoc. M)	1925
Bluefield (2)	3,906	C	1930	Robert E. Baylor	1934
Bristol (7)	8,840	C	1919	James F. McCrary (M)	1928
Charlottesville (7)	15,245	C	1913	Seth Burnley (M)	1932
Covington (2)	6,538	C	1925	J. S. Mathers	1931
Crewe (1)	2,152	C	1926	William P. Taylor	1926
Culpeper (2)	2,379	C	1930	V. Von Gemmingen	1931
Farmville (5)	3,133	C	1915	R. W. Catlin (M) 2	1930
Franklin (3)	2,930	C	1922	J. W. B. Thompson (M)	1927
Fredericksburg (2)	6,819	O	1912	L. J. Houston, Jr. (M)	1918
Front Royal (1)	2,424	C	1930	L. B. Dutrow (M)	1930
Galax (2)	2,544	O	1922	H. M. Todd (Assoc. M)	1928
Hampton (2)	6,382	C	1920	J. B. Sinclair, Jr	1923
Henrico County (1)	30,310	C	1934	Willard F. Day (M) 2	1934
Hopewell (3)	11,327	C	1924	W. Guy Ancell (Assoc. M) 2	1934
Lynchburg (2)	40,661	C	1920	R. W. B. Hart (Assoc. M)	1926
Manassas (2)	1,215	O	1927	W. F. Cocke (M)	1928
Newport News (3)	34,417	C	1920	J. C. Biggins (M)	1925

VIRGINIA (Continued)

City	Population 1930	Plan	In Effect	Name of Manager	Year Appointed
Norfolk (4)	129,710	C	1918	Thomas P. Thompson (M)	1933
Norton	3,077	C	1936	(Vacancy)	
Orange (1)	1,381	O	1935	Reginald Blankenship (Assoc. M)	1935
Petersburg (5)	28,564	C	1920	John P. Broome 3	1935
Portsmouth (6)	45,704	C	1917	E. B. Hawks (Assoc. M)	1935
Radford (6)	6,227	C	1920	Henry T. Roberts (Assoc. M)	1935
Roanoke (1)	69,206	C	1918	William P. Hunter (M)	1918
Salem (4)	4,833	C	1922	J. J. Cassady (Assoc. M)	1935
Staunton (5)	11,990	C	1908	W. L. Hall (Assoc. M)	1935
Suffolk (1)	10,271	C	1919	R. H. Brinkley (M)	1919
Warrenton (3)	1,450	O	1920	Sidney Shumate	1923
Waynesboro (1)	6,226	C	1928	I. G. Vass (M) 2	1929
Williamsburg (1)	3,778	C	1932	A. L. Meisel	1932
Winchester (4)	10,855	O	1915	A. M. Field (M)	1935
Wytheville (2)	3,327	C	1927	R. W. Arthur (Assoc. M) 2	1929
WEST VIRGINIA					
Bluefield (4)	19,339	C	1921	Kyle L. Bruce (Assoc. M)	1933
Clarksburg (8)	28,866	C	1921	Frank McAndrew	1935
Follansbee (1)	4,841	C	1927	Delmar Jenkins	1927
Morgantown (5)	16,186	C	1921	Elmer W. Prince (Assoc. M)	1933
St. Marys (2)	2,182	C	1921	J. Bernard Riggs	1925
Wheeling (1)	61,659	C	1935	Harry J. Humphrey (Assoc. M)	1935
WISCONSIN					
Beloit (4)	23,611	C	1929	George B. Ingersoll (Assoc. M)	1933
Fort Atkinson (1)	5,793	C	1931	A. J. Koenig (M) 2	1931
Janesville (1)	21,628	C	1923	Henry Traxler (M) 2	1923
Kenosha (3)	50,262	C	1922	H. C. Laughlin (Assoc. M)	1933
Rhinelander (3)	8,019	C	1926	Theodore M. Wardwell (M)	1929
Shorewd (Milwaukee) (2)	13,479	O	1928	H. A. Schmitt (M)	1930
Stevens Point (2)	13,623	C	1928	Peter Walraven (M) 2	1930
Two Rivers (2)	10,083	C	1925	E. J. Donnelly (M)	1928
CANADA					
ALBERTA					
Lethbridge (1)	13,489	C	1927	J. T. Watson	1928
NEW BRUNSWICK					
Woodstock (5)	3,259	C	1919	A. Gordon Bailey (Assoc. M)	1933
ONTARIO					
Chatham (3)	14,569	C	1922	T. M. S. Kingston	1935
Niagara Falls (2)	19,046	O	1923	H. E. Goddard (Assoc. M)	1928
QUEBEC					
Arvida (2)	1,835	O	1926	D. J. Wyber (Assoc. M)	1930
Grande Mere (3)	6,461	C	1920	J. Henri Valiquette (Assoc. M) 3	1934
La Tuque (5)	7,871	C	1921	Jean Asselin (Assoc. M)	1934
Montreal-East (1)	2,242	C	1925	J. N. Langelier 2	1925
Mount Royal (1)	3,153	O	1934	(Vacancy)	
Outremont (2)	27,850	O	1918	R. E. Lacroix (M)	1924
St. Lambert (1)	6,075	C	1924	M. J. Rutledge 2	1927
Shawinigan Falls (2)	15,345	C	1921	N. J. A. Vermette (M)	1927
Temiskaming (2)	3,000	C	1918	A. K. Grimmer (Assoc. M)	1923
Westmount (2)	24,189	C	1913	Percy E. Jarman (M)	1930
IRELAND					
Cork (1)	78,490	C	1929	Philip Monahan	1929
Dublin (1)	400,000	C	1930	Gerald J. Sherlock	1930
Dun Laoghaire (1)	35,111	C	1930	P. J. Hernon	1930
Limerick	39,000	C	1934	J. P. Geraghty, Acting	1934
PUERTO RICO					
San Juan (1)	114,715	C	1931	Jesus Benitez (Assoc. M)	1931

TABLE VII-A

DIRECTORY OF CITY OFFICIALS IN ALL CITIES OVER 10,000

Names of city officials as reported in February, 1936. Under the heading "Chief Finance Officer," "A" indicates that the official's title is city auditor, "C" indicates city comptroller or city controller, and "T" indicates city treasurer. Under "City Assessor," a (†) indicates chairman of board, and (‡) indicates county assessor. Council-manager cities are indicated by (*) after the name of the city. See Table VI for city-manager directory.

City	Mayor	City Clerk	Chief Finance Officer	City Assessor	Superintendent of Schools	City Librarian
Aberdeen, S. D.	I. N. Douglas	Lydia W. Kohlhoff	F. H. Gannon	J. G. Barger	C. J. Dalthorpe	Dorothea Heins
Aberdeen, Wash.	Herbert Horrocks	Victor Lindberg	Victor Lindberg C	R. F. Wheeler‡	C. J. Powell	Florence K. Lewis
Abilene, Tex.	C. L. Johnson	Lula C. Jones	W. V. Womack	Earl Hughes	R. D. Green	Maude Cole
Ada, Okla.	J. D. Willoughby	Albert Chamberlain	Albert Chamberlain T	Bill Beavers‡	B. R. Stubbs	Verna Benham
Adams, Mass.	William C. Plunkett	Harriet L. Mooney	A. Millard Daniels	Arthur A. Hoffmann†	J. Farrell	Irene Poirier
Adrian, Mich.	George W. Armstrong	G. Percy Love	Fred L. Johnson T	S. Howard Swift	Ernest J. Reed	Agnes H. Jewell
Akron, Ohio	Lee D. Schroy	Josephine Bauman	Walter T. Akers	J. C. Mong‡	Ralph Waterhouse	Will Howard Collins
Alameda, Calif.*	Hans W. Roebke	Sherman G. Blood	Fred J. Croll A	Fred J. Croll	William G. Paden	Isabel J. Curtis
Albany, Ga.*	W. J. Collins	Mrs. S. T. Dillingham	Mrs. S. T. Dillingham T	(Board of 3)	R. E. Brooks	Emma Menko
Albany, N. Y.	John Boyd Thacher, 2nd	Frank V. Hogan	Lawrence J. Ehrhardt C	Nicholas J. Farhenkopf†	Austin R. Coulson	Elizabeth M. Smith
Albert Lea, Minn.*	Edgar L. Hayek	A. E. Carlsen	W. H. Sherman	A. E. Carlsen	H. L. Peterson	Elizabeth Dorcas
Albuquerque, N. M.*	Charles H. Lembke	Ida V. Malone	J. B. Horoho T	John Flaska‡	John Milne	Margaret Stewart
Alexandria, La.	V. V. Lamkin	J. H. Brewer	V. M. Ake	Trent James	H. M. Wells	Lillie J. Thornton
Alexandria, Va.*	E. C. Davison	W. R. P. Taylor	A. C. Moss A	C. H. Callahan	T. C. Williams	Alice J. Green
Alhambra, Calif.*	Val Woodbury	R. B. Wallace	Evelyn T. Caulk T	Ed Hopkins‡	George E. Bettinger	Marian P. Greene
Aliquippa, Pa.	Morgan H. Sohn	J. W. McElheny	J. W. McElheny	W. D. Roberts	H. R. Vanderslice	Susan Himmelright
Allentown, Pa.	Malcolm W. Gross	George W. Kistler	James F. Brown	Elmer W. Osenbach	Hiram W. Dodd	Isabel M. Turner
Alliance, Ohio	Guy C. Allott	John M. Boyle	Norman Fetters	Lester S. Lash‡	B. F. Stanton	H. B. Sohn
Alpena, Mich.	John D. Bingham	George R. Nicholson	Charles A. Reynolds T	Anthony A. Nowak	George H. Curtis	Lucille A. Penniman
Alton, Ill.	Otto J. Hoffmann	O. Hemphill	A. W. Lessuer C	Louis Berner	W. R. Curtis	Mrs. James Bassett
Altoona, Pa.	J. Harry Moser	W. H. Baird	Charles H. Cassidy	Guy Z. Pearce	R. E. Laramy	Virginia Krick
Amarillo, Tex.*	Ross D. Rogers	Le Verne Calhoun	J. M. Barker A	Perry C. Burks	Charles M. Rogers	Ruth Delzell
Ambridge, Pa.*	P. J. Caul	S. L. Card	None	None	Joseph Miller	Sarah Caldwell
Ames, Iowa*	W. L. Allan	J. W. Prather	J. W. Prather A	M. A. Manning	M. G. Davis	Letha M. Davidson
Amesbury, Mass.	Robert H. Hills	Albert M. Grant	None	Fred R. Jones†	Fred C. English	Marguerite Merrill
Amsterdam, N. Y.	Arthur Carter	John H. McClumpha	Frank A. Howlan	John Redpath†	Wilbur H. Lynch	Clara K. Lyons
Anaconda, Mont.	Frank Provost	R. W. Glenn	A. J. Eamon	R. W. Glenn	W. K. Dwyer	Florence E. Catlin
Anaheim, Calif.	Charles H. Mann	Charles E. Griffith	Beatrice Miller A	Harry S. Jayne	Ray L. Adkinson	Elizabeth J. Calnon
Anderson, Ind.	Harry R. Baldwin	Richard L. Kettron	J. J. Netterville C	Hogan Ambrose	Arthur Campbell	Margaret Wade
Anderson, S. C.	G. T. McGregor	E. V. Shealy		W. C. Broadwell‡	E. C. McCants	Olivia Duckett

TABLE VII-A.—DIRECTORY OF CITY OFFICIALS IN ALL CITIES OVER 10,000—Continued

City	Mayor	City Clerk	Chief Finance Officer	City Assessor	Superintendent of Schools	City Librarian
Annapolis, Md.	Louis N. Phipps	Katherine E. Linthicum	George F. Quaid T	J. Carson Boush‡	George Fox	Mrs. C. K. Palmer
Ann Arbor, Mich.	Robert A. Campbell	Fred C. Perry	William F. Verner T	Herbert W. Crippen	Otto W. Haisley	Frances A. Hannum
Anniston, Ala.	W. S. Coleman	W. T. Morton, Jr.		J. H. Killebrew‡	C. C. Moseley	Mildred Goodrich
Ansonia, Conn.	Peter Hart	Paul E. Schumacher	Fred M. Drew T	Michael W. Riordan†	John J. Stevens	Anne G. Richards
Appleton, Wis.	John Goodland, Jr.	Carl J. Becher	Carl J. Becher C	George E. Peotter	Ben. J. Rohan	Nancy Thomas
Ardmore, Okla.*	W. D. Taliaferro	L. M. Thurston	L. M. Thurston	W. A. Jolly‡	O. E. Shaw	Myrtle Jones
Arkansas City, Kan.*	Harry L. Long	James F. Clough	None	Mabel Hall ‡	C. E. St. John	Agnes Hull
Arlington, Mass.	George H. Lowe, Jr.	E. Pierce Fairchild	Clarence Needham	Clarence A. Moore†	Clarence H. Dempsey	Lucinda F. Spofford
Arnold, Pa.	M. F. Horne	Tom Tannas	Joseph Moresi	None	D. P. Davis	None
Asbury Park, N. J.*	Clarence E. F. Hetrick	Mary E. Vaccaro	J. Linwood Shepherd T	William E. Harrison	Amos E. Kraybill	Josephine W. Porter
Asheville, N. C.*	Robert M. Wells	Mrs. Glenn Morris	P. M. Burdette	Teuche F. Coxe†	R. H. Latham	Anne Erwin
Ashland, Ky.*	William Simpson	Eden Fannin	A. N. Richardson	Mollie DeBord	W. L. Brooker	Sallie Martin
Ashland, Ohio	W. A. Mason	Lotta Westover	Lotta Westover		J. E. Bohn	Lola Grabill
Ashland, Wis.	J. M. Dodd	W. C. Morris	W. C. Morris C	C. J. McHeehan	I. O. Hubbard	Cele Fennelly
Ashtabula, Ohio*	W. O. Rainnie	J. H. Shaw	J. H. Shaw A	Ray Gilbert‡	M. S. Mitchell	Ethel McDowell
Astoria, Ore.*	J. C. TenBrook		O. K. Atwood A	Guy W. Spicer‡	Arle C. Hampton	Katharine C. Barker
Atchison, Kan.*	A. H. Lehman	Nelle Blythe	A. W. Seng	Andy Clark‡	W. D. Wolfe	Elizabeth Hull
Athens, Ga.	T. S. Mell	James Barrow	James Barrow T	G. E. O'Farrell†	B. M. Grier	None
Athol, Mass.	George W. Grant	Walter E. Farnum	Charles M. Faulkner T	Everett Sawyer†	George S. Goodell	Gladys C. Greene
Atlanta, Ga.	James L. Key	J. L. Richardson	B. Graham West C	(Board of 3)	Willis A. Sutton	Jessie Hopkins
Atlantic City, N. J.	Charles D. White	Bertram S. Whitman	Frank B. Off T	Harold Cain†	Arthur S. Chenoweth	Jessie F. Adams
Attleboro, Mass.	Frank R. Sweet	Annie A. Wheeler	E. S. J. Randall A	Herbert L. Perry†	Lewis A. Fales	Elizabeth L. Palmer
Auburn, Me.*	Ernest E. Estes	Mabel H. Bedell	George A. Arnold	Ernest A. Whitney†	George R. Gardner	Georgiana Lunt
Auburn, N. Y.*	Charles D. Osborne	Herbert T. Anderson		James McGrath	George F. Barford	Theodora Kellogg
Augusta, Ga.	Richard Allen, Jr.	Jesse Westmoreland	C. J. Paschal	Gordon Lamback	S. D. Copeland	Mrs. J. M. Johnston
Augusta, Me.	Frederick G. Payne	S. Sewall Webster	Alfred J. LaCasse T	John C. Howes†	Fred W. Burrill	Virginia Hill
Aurora, Ill.	Conrad M. Bjorseth	D. D. Ricker	Peter H. Assell T	Recea B. Reed	K. D. Waldo	Julia M. Fink
Austin, Minn.	Hans Marcussen	Fay R. Smith	None	Alex Campbell	S. T. Nevlyn	Tanye B. Hines
Austin, Tex.*	Tom Miller	Hallie McKellar	George G. Grant	T. B. Marshall	A. N. McCallum	Dorthula Wilcox
Bakersfield, Calif.*	George E. Wilson	V. Van Riper	V. Van Riper A	D. R. Hurley	L. E. Chenoweth	John D. Henderson
Baltimore, Md.	Howard W. Jackson	None	R. Walter Graham C	Thomas W. Hall	David E. Weglein	Joseph L. Wheeler
Bangor, Me.*	None	Archie R. Lovett	None	William J. Largay†	Irving G. Small	Elmer T. Boyd
Barberton, Ohio	Fred Marvin	Harold I. Eckroate	W. L. Carson A	J. C. Mong‡	U. L. Light	Tallulah Kirk
Barre, Vt.	John A. Gordon	Ralph Olliver	Ralph Olliver T	George Young†	William H. Carter	Mildred Phelps
Bartlesville, Okla.*	R. J. Daugherty	Eva Sanderson	D. A. Beger T	Walter Coombs‡	H. E. Wrinkle	Ruth Brown
Batavia, N. Y.	James J. Mahaney	Frank H. Webber	John C. Pratt T	Charles Teresi†	Clyde P. Wells	Mary Bean
Baton Rouge, La.	W. H. Bynum	George F. Brogden	L. J. Richaud T	Charles F. Ratcliff‡	W. B. Hatcher	May Barrow
Battle Creek, Mich.	J. William Murphy	Thomas H. Thorne	Joseph M. Boos C	William R. Kennedy	Eldon C. Geyer	Adah S. McCutcheon
Bay City, Mich.*	J. Harry Nelson	E. B. Bennett	O. A. Kasemeyer	Winfield Pearsall	G. L. Jenner	Isabel Ballou
Bayonne, N. J.	Lucius F. Donohoe	William P. Lee	Horace K. Roberson	Timothy Doolan	Preston H. Smith	Mary G. Peters

Beacon, N. Y.	Irving J. Justus	Thurlow Weed	Harry F. Straney	Thurlow Weed†	Earl D. Hewes	Nancy Lamont
Beatrice, Neb.	J. B. High	J. C. Douthitt	Fred A. Wertz T	T. J. Sullivan‡	E. L. Novotny	Madge Evans
Beaumont, Tex.*	P. D. Renfro	Raymond Edmonds		C. J. Strack	M. E. Moore	Kathleen Munn
Beaver Falls, Pa.	Dennis Mutscheller	Charles Rube	C. C. Criswell	Harry Rewbridge	J. Roy Jackson	Elsie Rayle
Bedford, Ind.	Henry S. Murray	Charles Johnson	Charles Johnson T	Elmer Norman‡	Warren J. Yount	Minta Stone
Bellaire, Ohio	W. T. Robertson	Ed Kinkade	Ed Kinkade A	E. E. Taylor‡	J. V. Nelson	Ethel Huston
Belleville, Ill.	George Remnsnider	Carl Siegel	Joseph Minor T	John J. Costello‡	Harold Calhoun	Belle Steuernagel
Belleville, N. J.	William H. Williams	Florence R. Morey	William H. Williams	John F. Coogan	Wayne R. Parmer	Elizabeth A. Shattuck
Bellevue, Pa.	William C. Means	Philip S. Strain	John G. Bragdon	(County)	Mr. Brumbaugh	Mrs. Newell
Bellingham, Wash.	W. P. Brown	Harry A. Binzer	Harry A. Binzer C	Harry Ingersoll‡	C. Paine Shangle	Miss E. B. Carhart
Belmont, Mass.	J. Watson Flett	Arthur E. Hough	Raymond A. Ilg	George H. Webster†	Frank A. Scott	Lucy D. Luard
Beloit, Wis.*		Myrtle F. Sturtevant	None	H. L. McCarthy	D. F. R. Rice	Nelle B. McAlpin
Benton Harbor, Mich.*	M. G. Stouck	John Null	George W. Larkworthy T	B. S. Barnes	S. C. Mitchell	Theodosia Falkingham
Berkeley, Calif.*	Edward N. Ament	Florence Turner	Mabel W. Jensen A	Harry Squires	Virgil Dickson	Susan Smith
Berlin, N. H.	Arthur J. Bergeron	Gaston A. Cournoyer	H. B. Haskell A	Gilman Chapman†	L. P. Young	Katherine Gothreau
Berwick, Pa.	Arthur E. Arndt	D. William Arndt	Harry H. Straub T	John F. Peterson	M. E. Houck	Mrs. J. H. Bowman
Berwyn, Ill.	Anton Janura	Jerry Jacobson	Ernest W. Mau C	Ervin J. Drive‡	Williams Hawkes	Margaret Ely
Bessemer, Ala.	Jap W. Bryant	J. M. Scott	Jap W. Bryant	Ray Johnson‡	John E. Bryan	Mrs. W. T. Warlick
Bethlehem, Pa.	Robert Pfeifle	Bertram L. Nagle	Clifford W. Chapman C	Harry A. Becker	William H. Weiss	Harriet T. Root
Beverly, Mass.	James A. Torrey	Edward P. Eldredge	Bertha L. Hayward A	William R. Brooks†	Starr M. King	Marjorie H. Stanton
Beverly Hills, Calif.	Edward E. Spence	B. J. Firminger	None	Edward W. Hopkins‡	Edward Hummel	Mary Boynton
Biddeford, Me.	Arthur J. Remillard	Armand Duquette	(Board)	Thomas H. Simpson†	J. Alton Garcelon, Jr.	Emma Hatch
Big Spring, Tex.*	C. E. Talbot	H. W. Whitney	H. W. Whitney T	H. W. Whitney	W. C. Blankenship	Theresa Caldwell
Billings, Mont.	C. J. Williams	O. W. Nickey	(Board of 2)	Joseph E. Farrell‡	A. T. Peterson	Mrs. H. E. Garber
Biloxi, Miss.	(Vacancy)	F. A. Tucei	F. A. Tucei	F. A. Tucei	George Ditto	Florence Freidhoff
Binghamton, N. Y.*	T. W. Behan	Robert H. Badger	John E. Hogan	M. C. Duffy	D. J. Kelly	Helen Stratton
Birmingham, Ala.	J. M. Jones, Jr.	Eunice S. Hewes	C. E. Armstrong C	Ray Johnson‡	C. B. Glenn	Lila Mae Chapman
Bismarck, N. D.	A. P. Lenhart	Myron H. Atkinson	Myron H. Atkinson A	John A. Graham	H. O. Sarvik	Ruth King
Bloomfield, N. J.	Harry E. Newell	J. Cory Johnson	Raymond Edgerly T	Ole Olsen	Edgar S. Stover	Janet Melvain
Bloomington, Ill.	L. F. Wellmerling	Herman J. Bock			S. K. McDowell	Nellie E. Parham
Bloomington, Ind.	A. H. Berndt	Vanna Thrasher	Vanna Thrasher T	George Stogsdill‡	H. E. Binford	Bertha Ashby
Bluefield, W. Va.*	W. A. Light	Murriel B. Kerfoot	E. P. Mitchell T	R. C. McClaugherty‡	G. J. Wood	Mrs. F. R. Dow
Blue Island, Ill.	Fred A. Rice	L. J. Schwartz	C. J. Andersen T	Joseph W. Lentz	H. L. Richards	Louise Denton
Blytheville, Ark.	Cecil Shane	Ruth Blythe	John Lenti A	R. L. Gaines‡	W. D. McClurkin	Mrs. Ira Gray
Bogalusa, La.	E. R. Cassidy	K. I. Bean	D. T. Cushing T	W. O. Burris‡	J. N. Herrington	May Davis
Boise, Idaho	Byron E. Hyatt	M. A. Regan	Thomas R. Rodger T	R. D. Leonardson‡	W. D. Vincent	A. S. Gaylord, Jr.
Boone, Iowa	J. E. Irwin	P. R. Pulver		John B. Mathers	George S. Wooten	Bessie Moffatt
Boston, Mass.	Frederick W. Mansfield	Wilfred J. Doyle	Francis J. Murray	Edward T. Kelly†	Patrick T. Campbell	Milton E. Lord
Boulder, Colo.*	H. H. Heuston	Mayme Graham	Mayme Graham	A. A. Smith‡	V. M. Rogers	Iola Neill
Bowling Green, Ky.	B. S. Rutherford	Hugh B. Webb	James W. Blackburn	D. Y. Page	T. C. Cherry	None
Braddock, Pa.	James H. Rose	J. C. Mansfield	J. E. Davis	R. W. Webb	R. A. McCleary	B. D. Klein
Bradford, Pa.	H. J. Ryan	M. E. Cornelius	J. B. Callahan	E. C. Charlton	J. F. Butterworth	Grace Steele
Brainerd, Minn.	H. W. Creger	Walter Fall	George Tracy T	M. E. Hitch	W. C. Cobb	Zeta Miller
Braintree, Mass.	Harry A. Bousquet	Ernest C. Woodsum	Henry H. Storm	Norris H. Pinault†	C. Edward Fisher	Alice A. Holbrook
Brawley, Calif.	S. D. Carey	O. May Juvenal	None	O. May Juvenal	G. K. Anderson	Eleanor Heimark
Bremerton, Wash.	J. A. McGillivray	E. J. McCall	C. S. Halverson	C. L. Bubar‡	Tillman Peterson	Evelyn Meyers
Bridgeport, Conn.	Jasper McLevy	Fred Schwarzkopf	Perry W. Rodman C	William Connelly	Worcester Warren	Julian Sohon

Table VII-A.—Directory of City Officials in all Cities Over 10,000—Continued

City	Mayor	City Clerk	Chief Finance Officer	City Assessor	Superintendent of Schools	City Librarian
Bridgeton, N. J.	Linwood W. Erickson	Charles P. Corey	Michael Steinbrook C	Claude Garrison†	Leigh M. Lott	Grace L. Todd
Bristol, Conn.	Joseph W. Harding	Rolfe E. Rowe	Charles R. Anderson	Junius Z. Douglas†	Karl A. Reiche	Charles L. Wooding
Bristol, Pa.	Clifford L. Anderson	William J. Lefferts		(County)	Warren P. Snyder	Mary P. Rogers
Bristol, R. I.	Prescott B. Paull	John W. Church	Francois L. deWolf	Robert Newbold†	Elmer S. Mapes	Esther J. Osterberg
Bristol, Tenn.	Fred V. Vance	W. K. Carson	G. W. Vance	A. A. Overbay	R. B. Rubins	Mrs. James R. Fain
Brockton, Mass.	Lawrence E. Crowley	J. Albert Sullivan	Charles F. Gilmore A	John F. Twohig†	John F. Scully	William T. O'Rourke
Brookfield, Ill.	John G. Bergman	Frank Fanning	James C. Rezek T		E. N. Cassidy	Mrs. F. Wiley
Brookline, Mass.	Daniel A. Rollins	F. B. Richardson	Leon L. Allen	David B. Church†	Ernest R. Caverly	Louisa M. Hooper
Brownsville, Tex.*	R. B. Rentfro	Mrs. H. Van Horn	None	J. B. Puckett	E. C. Dodd	Mrs. W. S. Morton
Brownwood, Tex.	W. H. Thompson	F. E. Scott	None	Henry Gresham	E. J. Woodward	Mrs. Ira Hall
Brunswick, Ga.*	J. L. Andrews	Hugh Burford	J. P. Brooks T	R. R. MacGregor	George Waunamaker	Mrs. J. C. Stiles
Bucyrus, Ohio	George M. Birk	H. A. Barth	E. C. Oppenlander A	Clarence Metzger‡	D. C. Baer	Grace J. Fuller
Buffalo, N. Y.	George J. Zimmermann	John W. Wargin	William A. Eckert C	Jacob L. Davis†	Ernest C. Hartwell	Alexander Galt
Burbank, Calif.*	Frank C. Tillson	Robert H. Hill	J. B. Brown T	Ed W. Hopkins‡	Buel F. Enyeart	Elizabeth Ripley
Burlingame, Calif.	C. A. Buck	James R. Murphy	Frank A. Bloom T	James R. Murphy	Lester D. Henderson	Irene Smith
Burlington, Iowa	Ed G. Marquardt	Robert Schlampf	T. E. Upton A	T. W. Schaefer	Wiley G. Brooks	Mrs. Cora P. Millard
Burlington, N. J.	Thomas J. Johnson	Walter W. Marrs	Howard E. Gordon	William Chew†	Van Smith	Lydia Weston
Burlington, Vt.	Louis F. Dow	Edward B. Corley	Walter O. Lane T	R. L. Soule†	Lyman C. Hunt	George Dana Smith
Butler, Pa.	George M. Thompson	S. R. Twyford	William J. Schneider C	John C. Clark	John A. Gibson	Mary Mitchell
Butte, Mont.	Charles A. Hauswirth	Beryl Wilson	(Committee of 8)	(County)	Maybelle Hogan	Charles Jackman
Cairo, Ill.	August Bode	Robert A. Hatcher	Harry V. Lind	Thomas W. Williams‡	Leo Schultz	Effie A. Lansden
Calumet City, Ill.	William F. Zick	Frank W. Angel	Frank Kaminski T		J. A. Wieland	None
Cambridge, Mass.	John D. Lynch	Frederick H. Burke	John J. McKenzie A	James J. Casey†	Michael E. Fitzgerald	Thomas J. Sullivan
Cambridge, Ohio	E. B. Shipley	Marjorie Bowers	Jennie A. Diehl A	Ralph R. Castor‡	Hugh R. Hick	Grace Robins
Camden, N. J.	Frederick von Nieda	Otto E. Braun	Harold E. Bennett	Wilbur Ellis†	Leon Neulin	William H. Ketler
Campbell, Ohio	John J. Borak	John M. Klimko	John B. Ross A	John J. Arnold‡	Andrew S. Klinko	None
Canonsburg, Pa.	Harry L. Cook				F. W. McVay	Jennie McBurney
Canton, Ill.	J. Grant Davis	Katherine Sporer	Otis K. Hummel	Perry Kennedy	Ben Kietzman	Dorothy Nelson
Canton, Ohio	James Seccombe	Frank K. Norwood	Earl H. Hafer	Lester S. Lash‡	Jesse Mason	Emma Geisler
Cape Girardeau, Mo.	Edward L. Drum	W. C. Kaempfer	Frank Batchelor	L. H. Butler	Louis J. Schultz	Lenore Rafferty
Carbondale, Pa.	William L. Monahan	Marion I. Healey	Daniel A. Duffy	Harold Donovan	Mary B. McAndrew	Maude D. Johnson
Carlisle, Pa.*	Raymond M. Heckman	Mary Bitner	C. Luther Cohick		J. W. Potter	William H. Ames
Carnegie, Pa.	J. Kelso Nickel	A. B. Lafferty	R. D. Hoffman		W. Glasser	Mary Harris
Carteret, N. J.	Joseph W. Mittuch	H. V. O. Platt	H. L. Strandberg	William D. Casey	Miss B. V. Hermann	B. W. Harrington
Casper, Wyo.	J. F. Cowan	W. W. Slack	C. A. Cullen T	George Pattillo‡	R. S. Hicks	Eleanor Davis
Cedar Rapids, Iowa	F. K. Hahn	L. J. Storey	L. D. Burgus	D. Feiereisen	Arthur Deamer	E. Joanna Hagey
Central Falls, R. I.	John J. Healey	Abel A. Guilmette	Joseph T. Curran T	James J. Doherty†	James E. Martin	Agnes M. Bacon
Centralia, Ill.	Louis Peifer	James Maxfield	J. W. Stedelin	None	R. V. Jordan	Godina Weldon
Chambersburg, Pa.	Robert C. Vanderau	E. W. Davis	H. S. Appenzeller		U. L. Gordy	Ruth Keefer
Champaign, Ill.	James D. Flynn	B. J. Marshall	E. T. Bassett	A. R. Scott†	V. L. Nickoll	Ethel G. Kratz

Chanute, Kan.	Watson Stewart	Ross Cooper	H. E. Coulter	Roy Harding‡	L. H. Petit	Pearl Hallenburg
Charleroi, Pa.	S. L. Woodward	V. E. McVay	Joseph M. Brand	George W. Moody	T. L. Pollock	None
Charleston, S. C.	Burnet R. Maybank	Joseph C. Barbot	R. G. White C	John P. Sullivan	A. B. Rhett	Parmelee Cheves
Charleston, W. Va.	D. Boone Dawson	S. C. Jarrett	John D. Price T	J. H. Abbott‡	Fred Teal	Mrs. B. VonSchlechtendal
Charlotte, N. C.*	Ben E. Douglas	Alice B. McConnell	L. L. Ledbetter T	J. Arthur Henderson‡	H. P. Harding	Anne Pierce
Charlottesville, Va.*	W. D. Haden	C. E. Moran	Seth Burnley	J. F. Fowler	J. G. Johnson	Nancy W. Duke
Chattanooga, Tenn.	E. D. Bass	Frank K. Rosamond	Frank K. Rosamond A	Scott Swafford‡	W. T. Robinson	Nora Crimmins
Chelsea, Mass.	Edward J. Voke	Richard A. Voke	Vincent Cassani A	Charles J. Donahoe†	George C. Francis	Esther C. Johnson
Chester, Pa.	William Ward, Jr.	Benjamin Newsome	Walter H. Craig	Albert H. Hughes	Herman Fritz	Gertrude Hewes
Cheyenne, Wyo.	Archie Allison	J. K. Stoddard	Ed Warren T	T. B. McDonough‡	A. S. Jessup	Frances Mentzer
Chicago, Ill.	Edward J. Kelly	Peter J. Brady	R. B. Upham C	John S. Clark‡	William J. Bogan	Carl B. Rodeen
Chicago Heights, Ill.	Joseph Gannon	Arno W. Toll	William H. Laue T	John S. Clark‡	Ben Sylla	Mrs. M. Donaldson
Chickasha, Okla.	C. A. Dearmon	R. E. DeKinder	Eula McGranahan T	Dave Roberts‡	T. T. Montgomery	Ida May Sherman
Chicopee, Mass.	Anthony J. Stonina	Charles P. LaRiviere	Louis M. Dufault T	William Trumbull†	John J. Desmond, Jr.	Anne Smith
Chillicothe, Ohio	James E. Ford	Louis A. Hibbler	Louis A. Hibbler A	W. H. Herrnstein‡	M. M. Berry	Burton Stevenson
Cicero, Ill.	Joseph G. Cerny	Jerry J. Viterna		Henry R. Schwarzel	George Schwebel	William Teal
Cincinnati, Ohio*	Russell Wilson	Louis B. Blakemore	Henry Urner A	Geo. Gukenberger‡	Edward Roberts	Chalmers Hadley
Clairton, Pa.	R. W. Ostermayer	P. G. Miller	J. W. Miller	P. G. Miller	H. D. Teal	Anna O'Toole
Claremont, N. H.	(Selectmen)		(Selectmen)	J. L. Ainsworth†	Albert B. Kellogg	Sarah Gilmore
Clarksburg, W. Va.*	Frank J. McAndrew	Paul M. Lowther		J. Lee Hornor‡	J. A. Jackson	Sally Scollay Page
Clarksdale, Miss.	Ellington Fant	R. E. Stratton, Jr.	None	R. E. Stratton, Jr.	H. B. Heidelberg	Hoyland Lee Wilson
Cleburne, Tex.	J. S. Hoffman	Miss Johnnie Gordon	Miss Johnnie Gordon T	Joe B. Post	Emmet Brown	Mrs. V. M. Fulton
Cleveland, Ohio	Harold H. Burton	Fred W. Thomas	G. A. Gesell	John A. Zangerle‡	Charles H. Lake	Linda A. Eastman
Cleveland Hgts., Ohio*	Frank C. Cain	H. M. Kimpel	H. M. Kimpel A	John A. Zangerle‡	F. L. Wiley	Pauline Reich
Cliffside Park, N. J.	Thomas G. Fox	Arthur H. Abrams	Herbert L. Post	Nelson Neumann	George F. Hall	Mrs. J. H. Koch
Clifton, N. J.*	Wilson S. Brower	William A. Miller	John Franz T	John P. Vogler†	George J. Smith	Marion A. Scheidemann
Clinton, Iowa	William J. Greene	Robert H. Gage	Robert H. Gage A	Ed Lind	Clark W. Brown	Lillian Sutherland
Clinton, Mass.	Austin A. Philbin		Charles A. Graf A	John J. Kelly†	Thomas F. Gibbons	Helen A. Thissell
Coatesville, Pa.	Albert R. Bergstrom	Frank P. Pennegar	Louis A. Holton	Howard E. Carson	Carl O. Benner	None
Coffeyville, Kan.	John D. Byers	A. P. Irvin	Arthur R. Wilson	Guy Smith‡	Kenneth W. McFarland	Edith M. Norton
Cohoes, N. Y.	Frank S. Ablett	Wilfred Amyot	William R. Higgins	R. Y. Shine†	William S. Schneider	Francis M. Tessier
Collingswood, N. J.	R. J. Mattern	Reginald S. Wigfield	R. J. Mattern	Walter H. Kille†	John B. Ritter	Mrs. K. B. DeGinther
Colo. Springs, Colo.*	George G. Birdsall	S. E. Nichols	Louise Huff A	Louise Huff	H. M. Corning	Margaretta Boas
Columbia, Mo.	R. S. Pollard	Bruce J. Carl	L. H. Sapp T	W. E. Points	W. E. Rosenstengel	Pearl Clarkson
Columbia, Pa.	Arthur E. Snavely	Luther J. Shroder	Joseph Lutz		J. B. Kennedy	
Columbia, S. C.	L. B. Owens	B. E. Abrams	B. E. Abrams T	(Board of 3)	A. Cline Flora	Lucy H. Bostick
Columbus, Ga.*	L. C. Wilson	Milton Long	W. N. Hays	W. C. Pease, Jr.†	R. B. Daniel	Mrs. C. L. Gordy
Columbus, Miss.	T. W. Harris	T. W. Lewis, Jr.	T. W. Lewis, Jr. T	D. C. Nickles	C. N. Brandon	None
Columbus, Ohio	Myron B. Gessaman	Helen T. Howard	John E. Davies A	Robert Hoffman‡	J. G. Collicott	John J. Pugh
Compton, Calif.*	C. S. Smith	Blanche C. R. Firkins	Otis K. Riefsnyder C	Ed W. Hopkins‡	Scott Thompson	Rena Hathorn
Concord, N. H.	John W. Storrs	Arthur E. Roby	Arthur E. Roby A	Joseph E. Sheperd†	Chester B. Moody	Walt Constantine
Concord, N. C.	W. A. Wilkinson	B. E. Harris	B. E. Harris T	Chas. N. Field‡	A. S. Webb	Mrs. Richmond Reed
Connellsville, Pa.	Ira D. Younkin	S. T. Benford	Ira D. Younkin	L. J. Williams	B. B. Smith	Sarah Seaton
Connersville, Ind.	William Dentlinger	Frank C. Sherry	Frank C. Sherry T	O. Cameron‡	Edwin Dodson	Caroline Dunn
Conshohocken, Pa.	John D. Hampton	Joseph J. Quinn	Francis L. Freas C	William DeHaven	Robert E. Landis	Julia H. R. Foley
Coraopolis, Pa.	C. P. McLaughlin	W. E. Cain	Harry A. Kennedy	(County)	J. C. Werner	None
Corning, N. Y.	Daniel Stimson	Jacob G. Welch	Chester R. Hallock T	Frank H. Suits†	Hugh Gregg	Mary McCabe

TABLE VII-A.—DIRECTORY OF CITY OFFICIALS IN ALL CITIES OVER 10,000—Continued

City	Mayor	City Clerk	Chief Finance Officer	City Assessor	Superintendent of Schools	City Librarian
Corpus Christi, Tex.	H. R. Giles	G. E. Meisenheimer	George E. Gibbons C	G. E. Meisenheimer	E. H. Hereford	Siddie J. Johnson
Corsicana, Tex.	J. S. Murchison	J. P. Welch	J. N. Garitty T	J. M. Pugh	W. H. Norwood	Mrs. M. C. Houston
Cortland, N. Y.	George C. Marsted	Philip C. Lohman	Archie A. Somers T (Board of 3)	Clarence L. Green†	L. T. Wilcox	Byrl J. Kellogg
Coshocton, Ohio	W. L. Craig			H. C. McConnell‡	A. C. Pence	Margaret Sahling
Council Bluffs, Iowa	Hugh P. Finerty	William Guilfoyle	Helen McAneney A	J. V. Crowe	J. A. True	Eva T. Canon
Covington, Ky.*	H. A. Knollman	W. H. Ritte	Harry Percival T	Edward Chapman	Glenn O. Swing	Hilda Glazer
Cranston, R. I.	Ernest L. Sprague	Caleb H. Kenyon	William M. Lee T	Frank H. Bowerman†	Clarence W. Bosworth	None
Crawfordsville, Ind.	Bert E. May	Clark D. Jones	Clark D. Jones T	Floyd Cornell‡	J. C. Darnell	Myrtle Weatherholt
Cudahy, Wis.	Joseph Wagner	James F. Keller	Edward L. Stringer T	Edward C. Petri	J. D. Brandsmark	Mary Jankovich
Cumberland, Md.	George W. Legge	Harry H. Thayer	Harry Irvine T	S. Nichelson‡	Charles L. Kopp	Mary G. Walsh
Cumberland, R. I.	Albert J. Collins	Stephen A. Fanning	Thomas S. Devan T	Edwin T. Howarth†	Bernard F. Norton	None
Cuyahoga Falls, Ohio	J. W. Haines	J. E. Preston	M. E. Brown T	J. C. Mong‡	Gilbert Roberts	Laura Vaughn
Dallas, Tex.*	George Sergeant	Earl Goforth	James W. Aston	Fred Cullum	N. R. Crozier	Cleora Clanton
Danbury, Conn.	Adam A. Roth	J. Edward Benoit	Arthur I. Olson A	Arthur I. Olson	Harold F. Dow	Hannah Morrison
Danvers, Mass.	Everett B. Bacheller	A. Preston Chase	Arthur W. Gay A	Joseph Merrill†	Ivan G. Smith	Bessie P. Ropes
Danville, Ill.	Frank P. Meyer	Mabel Redden	J. F. VanAllen C	Mayme Seymour†	C. E. Vance	Belle Seiwell
Danville, Va.	Harry Wooding, Sr.	C. B. Strange	C. B. Strange A	P. G. Ragland	G. L. H. Johnson	Mrs. J. L. Hagan
Davenport, Iowa	Merle F. Wells	Frank A. Hass	Clarence F. Schmidt T	Charles I. Hild	Frank L. Smart	Edna Geisler
Dayton, Ohio*	Charles J. Brennan	O. F. Mauch	E. E. Hagerman	Joseph A. Lutz‡	C. V. Courter	William J. Hamilton
Daytona Beach, Fla.*	E. H. Armstrong	F. R. Mills	H. C. Thompson T	F. R. Mills	George W. Marks	Jenny Morrill
Dearborn, Mich.	John L. Carey	Myron A. Stevens	Lysander E. Maples C	Edward J. Clay†	Ray H. Adams	Isabelle L. Chaffin
Decatur, Ala.	James A. Nelson	E. W. Collier	Clyde Hendrix	J. M. Maxwell‡	W. W. Benson	Mrs. A. E. Tillery
Decatur, Ga.*	Scott Candler	Mrs. Mortie H. Christian	A. F. Newman	William Alden†	Lamar Ferguson	Mrs. A. B. Burrus
Decatur, Ill.	Harry E. Barber	Jerome J. Heger	Walter E. Rugh	John H. Howard	William Harris	Minnie A. Dill
Dedham, Mass.	None	Don Gleason Hill	John Gaynor T	John B. Dressman†	John Anthony	Anna P. Rolland
Del Rio, Tex.	Thomas M. Johnson	E. F. Howard	G. E. Rigby A		Roy M. Andrews	None
Denison, Tex.	Clarence Scott	C. C. Hicks	Clarence Scott	W. P. Lebrecht	F. B. Hughes	None
Denver, Colo.	Benjamin F. Stapleton	Edward P. Lyons	William H. McNichols A	John F. McGuire (Board of 2)	A. L. Threlkeld	Malcolm Wyer
Derby, Conn.	George P. Sullivan	James S. Donahue	Henry T. Waters T		Richard T. Tobin	Emma E. Lessey
Des Moines, Iowa	Dwight N. Lewis	Sam Orebaugh	Roy Welch	Charles Cook	Albert Merrill	Forrest Spaulding
Detroit, Mich.	Frank Couzens	Richard W. Reading	W. J. Curran C	K. J. McCarren†	Frank Cody	Adam Strohm
Dickson City, Pa.	Paul J. Motts				P. M. Brennan	None
Dodge City, Kan.	E. G. Gingrich	E. C. Hathaway	S. P. Reynolds	T. E. Young‡	A. G. Schroedermeier	Ora Vawter
Donora, Pa.	William H. Watson	George W. Allen	W. B. Cushing	A. J. Schmitt	John E. Shambach	Mrs. H. C. Goodman
Dormont, Pa.	Charles Chamberlin	Harold L. Cloud	None		Ralph W. Radcliffe	None
Dothan, Ala.	S. E. Gellerstedt	I. P. Scarborough	J. L. Vaughn A	E. G. Collins‡	Bruce Flurry	Thenie Johnson
Dover, N. H.	James P. Keenan	Frank F. Davis	Margaret Redden T	John Q. Pike†	Chester L. Howe	Beatrice M. Jenkins
Dover, N. J.	John Roach, Jr.	Earl C. Nelson	Harry Armitage	Samuel J. Gibson	Roswell Bowbly	Martha Burnett
Du Bois, Pa.	W. H. Cawthra	J. C. Weaver	C. P. Jacox	W. A. Bennett	Ray W. Robinson	Carl William Hull
Dubuque, Iowa*	Mark R. Kane	J. J. Shea	Fred Gantert A	George Bennett	E. D. Cline	May Clark

Duluth, Minn.	Samuel F. Snively	C. D. Jeronimus	B. J. Campbell A	J. Allyn Scott	Leonard Young	Jane Morey
Dunkirk, N. Y.	Walter L. Roberts	A. W. Harling	Frank J. Janice	S. Somerfeldt†	F. R. Darling	Viarda C. Brubeck
Dunmore, Pa.	Thomas A. Ferguson	Andrew Ohora	William T. Taylor C		James R. Gilligan	None
Duquesne, Pa.	James S. Crawford	Charles E. Dorman	Edward H. Fey	Edward X. Foster	C. H. Wolford	C. E. Wright
Durham, N. C.*	W. F. Carr	C. B. Alston	D. H. Umstead A	D. W. Newsom‡	W. F. Warren	Clara Crawford
East Chicago, Ind.	Andrew Rooney	Paul Halsted	M. A. McCormick C	George Kochis‡	Roy W. Feik	Frank H. Whitmore
East Cleveland, Ohio*	Kline F. Leet	Grant T. Apthorp	Grant Apthorp T	John A. Zangerle‡	W. H. Kirk	Sarah Miller
Easthampton, Mass.	Fletcher Smith	William A. Walker	Nora Connery T	Thomas Lynn†	H. D. Casey	Emma H. Parsons
East Hartford, Conn.	John J. Burke	William E. Hines	D. Clement Tobin	John A. Murphy†	Percival S. Barnes	Jessie W. Hayden
East Liverpool, Ohio	O. E. Greenawalt		S. J. Overdorf A	John H. Irwin‡	H. G. Means	Mary H. Hall
East Moline, Ill.	Charles F. Carpentier	Arnold Neihaus		Kenneth Dick	D. B. Hoffman	Gladys Falberg
Easton, Pa.	Joseph Morrison	C. E. Rogers	Norman A. Peil	Reginald Rogers	James C. Bay	Henry F. Marx
East Orange, N. J.	Charles H. Martens	Alice I. Webster	Francis Gilbert A	Henry C. Williams†	Clifford J. Scott	Adeline T. Davidson
East Providence, R. I.	Leon E. Smith	William E. Smyth	George M. Hull T	Orlo O. Hobbs†	James R. D. Oldham	Harriet M. Briggs
East St. Louis, Ill.	James T. Crow	John Tierney	John T. Connors	Charles Melvin‡	D. Walter Potts	D. Lyon Woodruff
Eau Claire, Wis.	D. D. Lockerby	O. E. Oien	O. E. Oien	G. A. Hackett	Alvin T. Stolen	Laura Olsen
Ecorse, Mich.	William W. Voisine	Don H. Beckmann	Paul Vollmar T	Thomas Weber	Claude J. Miller	Ada B. Roscoe
El Dorado, Ark.	George R. Crosley	George W. Jackson	J. R. McCarty	L. B. Smith‡	J. I. McClurkin	Mrs. Wilkins
El Dorado, Kan.*	M. L. Arnold	Frank E. Lichlyter	Frank E. Lichlyter	(County)	J. F. Hughes	Ruth Austin
Elgin, Ill.	Myron M. Lehman	M. H. Brightman	M. H. Brightman	Merrill O. Culame	Theodore Saam	Katherine L. Abbott
Elizabeth, N. J.	Joseph A. Brophy	Theodore W. Brokaw	John A. Mitchell C	William J. Fagan†	Ira T. Chapman	Charles A. George
Elizabeth City, N. C.*	J. B. Flora	L. E. Skinner, Jr.	L. E. Skinner, Jr.	L. S. Sawyer‡	E. E. Bundy	None
Elkhart, Ind.	Clyde Paxson	H. P. Sisterhen	Glenn W. Anderson C	H. F. Banta‡	J. F. Wiley	Cora M. Case
Ellwood City, Pa.*	Judd C. Turner	E. B. Moyer	Harry Caplan	(Board of 5)	V. R. DeLong	Catherine Charles
Elmhurst, Ill.	Claude L. Van Auken	Francis N. Neumann	John F. X. Hennessy T	Arthur L. Long	V. L. Beggs	Grace Murry
Elmira, N. Y.*	J. Maxwell Beers	Russell F. Gee	Ralph Klebes	C. Reed Pulford	Harvey O. Hutchinson	Kate Deane Andrews
Elmwood Park, Ill.	John A. Cullerton	Harold A. Hommersand	Emett Graham	Ralph Grosch	George Wells	None
El Paso, Tex.	R. E. Sherman	W. R. Collins	G. R. Daniels A	J. E. Anderson	A. H. Hughey	Maude D. Sullivan
Elwood, Ind.	Orla A. Wann	Cal H. Long	Cal H. Long T	Samuel Guard	William F. Smith	Lucille Snow
Elyria, Ohio	D. A. Baird	D. B. Symons	A. C. Schilleman	C. S. Kelser‡	R. C. Maston	Charlotte H. Brooks
Emporia, Kan.	Frank Lostutter	E. T. Mendel	Carl Brogan	Ted Newcomer‡	W. M. Richards	Nora Daniel
Endicott, N. Y.	Earl W. Travis	George H. Nichols	David T. Lewis T	George H. Nichols	Herbert H. Crumb	Lucia A. Kelly
Englewood, N. J.	C. B. Hayward	Thomas J. Ahrens	Clarence A. Clough	J. Marshall Gorham†	Winton J. White	Florence G. Finney
Enid, Okla.	J. J. Allen	H. E. Evans	J. J. Allen	L. D. Smith‡	DeWitt Waller	Mabel B. McClure
Erie, Pa.	Charles R. Barber	M. J. Henry	Thomas Mehaffey	A. J. Sterrett	C. Herman Grose	Charlotte E. Evans
Escanaba, Mich.*	Carl J. Sawyer	Carl E. Anderson	A. J. Manley T	Carl E. Anderson	John Lemmer	Margaret Pease
Euclid, Ohio	Charles R. Ely	W. B. Gilson	W. B. Gilson A	John A. Zangerle‡	E. C. Grover	None
Eugene, Oregon	Elisha Large	C. M. Bryan	Fred Wentworth T	Welby Stevens‡	H. R. Goold	Elma L. Hendricks
Eureka, Calif.	Frank R. Sweasey	A. Walter Kildale	A. Walter Kildale	Daniel Matheson	George B. Albee	H. A. Kendal
Evanston, Ill.	Charles H. Bartlett	Edward W. Bell	George A. Paddock	John Hahn	Frederick Nichols	Ida Faye Wright
Evansville, Ind.	William H. Dress	August W. Ellerbush	Gilbert H. Bosse C	Edward Kraft‡	Ralph Irons	Ethel F. McCullough
Everett, Mass.	Frank E. Lewis	John M. Carroll	Arthur H. MacKinnon A	Charles Bruce†	Frederick A. Ashley	Georgia W. Rathbone
Everett, Wash.	A. C. Edwards	H. Arends	Charles Dobler T	M. C. Reardon‡	Raymond E. Cook	Mabel Ashley
Fairfield, Ala.	C. N. Gilley	C. D. Sallade	C. D. Sallade T	Ray M. Johnson‡	B. B. Baker	Mrs. Duane Egbert

TABLE VII-A.—DIRECTORY OF CITY OFFICIALS IN ALL CITIES OVER 10,000—Continued

City	Mayor	City Clerk	Chief Finance Officer	City Assessor	Superintendent of Schools	City Librarian
Fairhaven, Mass.	F. Eben Brown	William D. Champlin	(Committee)	C. J. Birtwistle†	Charles F. Prior	Avis M. Pillsbury
Fairmont, W. Va.	Fred T. Wilson	Marchie M. Nutter	Paul E. Amos T	James W. Davis‡	H. E. Odgers	Mrs. W. H. Conaway
Fall River, Mass.	Alexander C. Murray	Emile F. Bergeron	Ernest Floyd A	James A. Griffith†	Hector Belisle	Marjorie Wetherbee
Fargo, N. D.	Fred O. Olsen	Carl O. Jorgenson	Fred O. Olsen	M. G. Hagen	H. H. Kirk	Inga L. Rynning
Faribault, Minn.	C. W. Turner	L. E. Zuehlke	J. J. Lyons	A. E. Hutchinson	C. W. Cross	Florence D. Love
Farrell, Pa.	Lewis Levine	Lloyd S. Newton	Michael Nevant	Andrew A. Stefanak	W. W. Irwin	Barbery Soloman
Fayetteville, N. C.	J. Scott McFadyen	Sallie W. Tomlinson	J. F. Burgess	B. C. Bramble‡	Horace Sisk	Margaret Walters
Ferndale, Mich.*	Theodore L. Degenhardt	T. H. O'Donoghue	Ralph J. Bingham T	Roy F. Goodspeed	Edgar F. Down	Etta M. Vivian
Findlay, Ohio	Homer O. Dorsey		Charles E. Simpson A	Frank H. Huffman‡	I. F. Mattison	Mary Morrison
Fitchburg, Mass.	Robert E. Greenwood	Sanford E. Worthington	James B. Perault A	Horace M. Flynn†	James M. McNamara	George E. Nutting
Flint, Mich.*	George E. Boysen	Ned J. Vermilya	Harry W. Colbert	Mark E. Older	L. H. Lamb	William Webb
Floral Park, N. Y.	John McNeill	John Blome		Jordan L. Klahn	Rena C. Hayden	Ada Irene Hendrickson
Florence, Ala.	Lee Glenn	S. B. Howard	S. C. Harlan	Herman Longshore‡	J. W. Powell	None
Florence, S. C.*	D. E. Ellerbe	Miles H. Anderson	W. B. Corbin A	P. E. McMillan†	John W. Moore	Marie B. Willcox
Fond du Lac, Wis.	Albert J. Rosenthal	W. A. Coffman	L. P. Jones C	Nick Entringer	L. P. Goodrich	Leila Janes
Forest Park, Ill.	Charles R. Hussey	Harold Hosler	Ben J. Hoffman C	None	W. Dimmett	Fern Milles
Fort Collins, Colo.	H. H. Hartman	A. J. Rosenow	Earl Douglass T	H. K. Mitton‡	Ward I. Miller	Rozetta Thurston
Fort Dodge, Iowa	C. A. Garlock	D. J. Coughlan	W. L. Engelbart	Iver Lindar	K. D. Miller	Alice B. Storey
Fort Madison, Iowa	H. A. Skyles	L. F. Albers	L. F. Albers	A. G. Perks	A. I. Tiss	Irma Hopley
Fort Scott, Kan.	Harry C. Brooks	Christena Luffel	John T. Crain	Joseph Bonesteel‡	V. M. Liston	Mrs. J. R. Prichard
Fort Smith, Ark.	James Jordan	C. W. Steuart	Frances Buck T	Jess McConnell‡	J. W. Ramsey	Mrs. K. L. Pardew
Fort Thomas, Ky.	L. L. Ross	Frances Taylor	C. Roy Shoup	William Putman	D. W. Bridges	None
Fort Wayne, Ind.	Harry W. Baals	Leonard H. Ellenwood	Louis F. Crosby	Frank P. Sordelet‡	Merle Abbott	Rex Potterf
Fort Worth, Tex.*	Van Zandt Jarvis	Henry Keller	G. D. Fairtrace	W. T. Macy	William Green	Mrs. F. L. Scheuber
Fostoria, Ohio	Franklin P. Culp	Gerald D. King	Gerald D. King A	F. W. Grill‡	J. M. Reed	Ella I. Robbins
Framingham, Mass.	John J. Rice	William S. Walsh	John P. Dunn T	Roger O'Brien†	Burr J. Merriam	Edith B. Hayes
Frankfort, Ind.	Dan Power	Carl V. Chittick	Carl V. Chittick T	William A. Clark‡	M. N. O'Bannon	Edith Thompson
Frankfort, Ky.	C. T. Coleman	Mervin Parrent	None	Isaac A. Kennady	J. W. Ireland	Rebecca Gayle
Franklin, Pa.	J. G. Bohlender	J. G. Crawford	J. L. Harrison	Vance W. Sayers	K. M. Russell	Mary H. Clarke
Frederick, Md.	Lloyd C. Culler	Louis E. Eichelberger	Louis E. Eichelberger T	Alfred W. Gaver‡	Eugene W. Pruitt	Mary Newman
Freeport, Ill.	J. W. Nelson	Carl J. Krueger	J. G. Vaughan	Oscar Rotzler	B. F. Shafer	Ruth Hughes
Freeport, N. Y.	Robert E. Patterson	Howard E. Pearsall	Stephen W. Hunt T	August Petry	John W. Dodd	Alice Rogan
Fremont, Neb.	Fred D. Drew	A. J. Forman	J. A. Van Anda T	Herman Suhr‡	A. H. Waterhouse	Mildred Palmer
Fremont, Ohio	Edward J. Franks	C. E. Cox	C. E. Cox A	O. J. Stierwalt‡	H. Church	Bess B. Gressman
Fresno, Calif.	Z. S. Leymel	H. S. Foster	William Glass	G. P. Cummings‡	Clarence W. Edwards	Sarah McCardle
Fullerton, Calif.	W. L. Hale	F. C. Hezmalhalch	F. C. Hezmalhalch	James Sleeper‡	R. E. Green	Gertrude De Gelder
Fulton, N. Y.	Victor C. Lewis	John C. Myers	Harold A. Fielding T	Clinton H. Hulett†	George R. Bodley	Ethel Dunham
Gadsden, Ala.	George S. Vann	H. C. Thomas	George S. Vann	R. L. Bishop‡	C. A. Donahoo	Lena Martin
Gainesville, Fla.*	B. M. Tench	Clarence O'Neil	Clarence O'Neil T	Sam Harn	F. W. Buchholz	Mary B. Swinney
Galesburg, Ill.	Joe E. Anderson	Alfred Nystrom	(Board of 3)	Axel Carlson	O. O. Young	Curtis Wynn

Galveston, Tex.	Adrian F. Levy	Mildred M. Oser	F. A. Quin A	W. R. Willard	S. B. Graham	Arthur R. Curry
Gardner, Mass.	James A. Timpany	Benjamin F. Holden	Frank B. Edgell T	Jaddus V. Leger†	Fordyce T. Reynolds	Marcus N. Wight
Garfield, N. J.	Charles B. Bleasby	Joseph J. Novack	Walter Wolchko	Benjamin Greene†	J. Earle Thomson	Olga Katz
Garfield Heights, Ohio	Martin L. O'Donnell	E. H. Malone	E. H. Malone A	John A. Zangerle‡	Harold L. Maurer	None
Gary, Ind.	Lee B. Clayton	John W. Knotts	Ray Madden C	James V. Costello	William Wirt	Ralph Robert Shaw
Gastonia, N. C.*	Emery B. Denny	J. L. Kendrick	Guy C. Killian T	T. L. Ware‡	W. P. Grier	Lottie Blake
Geneva, N. Y.	Henry T. Maxwell	Walter F. Foreman		Charles C. Lobeck†	Lynn Houseman	Mary Skinner
Glen Cove, N. Y.	Harold F. Mason	George E. Raynor	Harvey L. Doxey	Lynn B. Hammond†	Hannibal H. Chapman	Miss L. Allen
Glendale, Calif.*	Lawrence E. Olson	Glenn E. Chapman	A. H. Haak C	Ed. W. Hopkins‡	Richardson D. White	Bess R. Yates
Glens Falls, N. Y.	Earle H. Stickney	Kenneth S. Ellsworth		George Lashert†	A. W. Miller	Gertrude Ferguson
Gloucester, Mass.	Weston V. Friend	Allen F. Grant	J. Russell Bohan T	Frank A. Rogers†	Ernest W. Fellows	Edna Phillips
Gloucester, N. J.	Ernest M. Ritchie	Daniel J. Lane	Peter F. McGlade T	John C. Blandy†	Charles T. Hassard	Josephine Carson
Gloversville, N. Y.	Chauncey C. Thayer	William H. Marple	E. A. James T	Bertha B. Eaton†	Harry A. Langworthy	Lucy Edel
Goldsboro, N. C.*	J. H. Hill	J. G. Spence	Z. G. Hollowell		Ray Armstrong	Susan Borden
Goshen, Ind.	Clell E. Firestone	Ray M. Kitson	Elmer J. Culp	H. F. Banta‡	J. W. Foreman	Marie Stouder
Grand Forks, N. D.	E. A. Fladland	Charles J. Evanson	O. J. Heen T	Henry Brenna	Elroy Schroeder	Ruth O. Brown
Grand Island, Neb.	Thomas M. Dillon	Margaret P. Stehlnecker	John R. Geddes T	Walter H. Loescher‡	C. Ray Gates	Daisy Houck
Grand Junction, Colo.*	Porter Carson	Helen C. Tomlinson	Francis I. Stringer	James Schultz	R. E. Tope	Camille Wallace
Grand Rapids, Mich.*	William Timmers	Jacob VanWingen	Henry T. Stanton	(Board of 3)	Leslie A. Butler	Samuel H. Ranck
Granite City, Ill.	M. C. Kirkpatrick	Edwin Rigg	Carroll Bright C	O. R. Odum	A. M. Wilson	Belle Stallings
Great Falls, Mont.	A. J. Fousek	W. H. Harrison	T. Loye Ashton T	W. J. Burton‡	I. W. Smith	Louisa M. Fernald
Greeley, Colo.	Roy M. Briggs	W. A. Hamnett	Lena Pleak T	H. E. Witwer	H. D. Eldridge	Hamilton Hatfield
Green Bay, Wis.	John V. Diener	F. N. Wassenberg	John Tease C	James D. Beth	George E. Denman	Sybil Schuette
Greenfield, Mass.	Alvin H. Dobbrow	Dana W. Parkhurst	Barney J. Michelman T	George D. Haskins†	Frederick W. Porter	May Ashley
Greensboro, N. C.*	Roger W. Harrison	George C. Eichhorn	C. H. Porterfield A	A. C. Hudson‡	Guy B. Phillips	Nellie Rowe
Greensburg, Pa.	Harry N. Yont	Mary Lou Bruning	Henry S. Coshey	Joseph B. Cherry	William H. McIlhattan	None
Greenville, Miss.	M. C. Smith	Guy Drew	O. M. Norton	Clive Metcalfe	F. W. Murphy	Amee Worthington
Greenville, S. C.	John McHardy Mauldin	B. F. Dillard	Kerr Wilson	A. G. Furman‡	J. L. Mann	Fannie Taber
Greenville, Tex.	A. S. Moore	Mord Hale	None	John M. Boles	Joe L. Bergin	Ida Pennington
Greenwood, Miss.	G. L. Ray	Bonner Duggan	G. L. Ray	Bonner Duggan	W. C. Williams	Sanders Smith
Greenwood, S. C.	E. Devore Andrews	Robert J. Cartledge, Jr.	Robert J. Cartledge, Jr. T		W. E. Black	Nancy M. Harper
Griffin, Ga.*	W. B. Harris	R. A. Drake		(Board)	J. L. Fortney	Mrs. Logan Wallace
Grosse Pte. Park, Mich.	Alfred J. Garska	Waldo J. Berns	Charles D. Heise, Jr. T	John F. DeYonker	S. M. Brownell	None
Gulfport, Miss.	J. W. Milner	Ivan Ballenger	Ivan Ballenger T	J. W. Milner	B. F. Brown	Clara I. Bradley
Hackensack, N. J.*	Robert A. Altschuler	Ethel M. Hoyt	William J. Eck T	Francis C. Koehler	John A. Wilcox	Mary Boggan
Hagerstown, Md.	Irvin M. Wertz	Scott R. McKane	Charles E. Fry T	Guy G. Gantz‡	B. J. Grimes	Nellie Chrissinger
Hamilton, Ohio*	Raymond H. Burke	Adele Edmonds	Mark C. Thomas	W. K. Swan‡	D. R. Baker	Hattie James
Hammond, Ind.	Frank R. Martin	Arthur H. Spoerner	G. Bertram Smith C	Leon J. Granger	L. L. Caldwell	James A. Howard
Hamtramck, Mich.	Joseph A. Lewandowski	Frank Matulewicz	Frank Sosnowski C	Leonard A. Dysarz	M. A. Kopka	Isabella McRae
Hannibal, Mo.	Sinclair Mainland	Robert Isbister	Baxter Bond	S. T. McIntyre‡	E. T. Miller	Helen D. Birch
Hanover, Pa.*	John H. Little	A. S. Ruth	H. C. Thoman T	(County)	Calvin V. Erdly	Mabel C. Wolcott
Harlingen, Tex.	Sam Botts	D. D. Norton	J. A. Seagrove	D. D. Norton	E. C. Deering	Mrs. L. P. Rorke
Harrisburg, Ill.	Ray Durham	Bernice Brown	N. A. Hermann		Mr. Malan	Bernice Wiedemann
Harrisburg, Pa.	John A. F. Hall	Herman A. Earley	Charles W. Burtnett	James C. Thompson	Robert R. Abernethy	Alice R. Eaton
Harrison, N. J.	Frederick J. Gassert	Francis J. McDonald	Harry J. McLynden T	Edward A. Riordan	John P. Murray	Alma M. Lewis
Hartford, Conn.	Thomas J. Spellacy	John A. Gleason	George H. Gabb T	William J. Hardie†	Fred D. Wish	Truman R. Temple

Table VII-A.—Directory of City Officials in all Cities Over 10,000—Continued

City	Mayor	City Clerk	Chief Finance Officer	City Assessor	Superintendent of Schools	City Librarian
Harvey, Ill.	F. W. Bruggemann	Frank C. Norton		Thomas Salkeld	William E. McVey	Marcia Broek
Hastings, Neb.	William Harm	Raymond L. Crosson	Helen Weiler T	A. K. Deffenbaugh‡	A. H. Staley	Margaret L. Fulmer
Hattiesburg, Miss.	W. S. F. Tatum				W. I. Thames	Miss Clyde Smith
Haverhill, Mass.	George E. Dalrymple	Robert H. Quinby	George E. Dalrymple	Fred L. Bennett†	Arlington Ingalls Clow	Donald K. Campbell
Hawthorne, N. J.	Arthur Rhodes	John A. Shea		Raymond Rhodes†	Frederick H. Thoms	Harriet d'Archambaud
Hazleton, Pa.	R. Alvan Beisel	Ira Mann	Charles B. Bittenbender	W. C. Kerbaugh	A. D. Thomas	Alice Willegerod
Helena, Mont.	C. J. Bausch	Victor N. Kessler	Henry J. Ruegg T	Charles H. Martien‡	Robert O. Evans	Mabel T. Miller
Hempstead, N. Y.	George M. Estabrook	Eugene P. Parsons	Lael Von Elm T	Harry F. DeBeau	William S. Gore	Adelaide M. Feron
Henderson, Ky.	Lee L. Hurley	Phil J. Thomy	C. I. Mahurin	Frank S. Haag	C. E. Dudley	Susan Towles
Herkimer, N. Y.	F. W. Sauer	Helen F. Gillette	Helen F. Gillette	Thomas Healey†	L. W. Bills	Edith M. Sheaf
Hibbing, Minn.	S. E. Twigg	V. L. Cole	S. L. Carroll	C. J. Anderson	J. W. Richardson	Bonnie Elliott
Highland Park, Ill.	William M. Dooley	V. C. Musser	Lyle Gourley	Harry Erhart‡	R. H. Price	Mary A. Egan
Highland Park, Mich.	Joseph M. Hackett	Thomas E. Shawcross	Lilias F. Evans C	George L. Voorhis	Ira M. Allen	Katharyne Sleneau
High Point, N. C.*	C. S. Grayson	Lois Welborn	Lois Welborn T	T. R. Short‡	T. Wingate Andrews	Nancy K. Poston
Hoboken, N. J.	Bernard N. McFeely	Arthur Malone	William Gilfert	Edward J. Borrone†	Daniel Kealey	Nina Hatfield
Holland, Mich.	Nicodemus Bosch	Oscar Peterson	John Steggerda T	Peter Van Ark	Egbert E. Fell	Dora Schermer
Holyoke, Mass.	William P. Yoerg	John F. Sheehan	Lionel Bonvouloir T	Joseph J. Kelly†	William R. Peck	Frank G. Willcox
Homestead, Pa.	John Cavanaugh	Albert P. Wasill	Daniel Lapp, Jr.	None	Port Eckles	William F. Stevens
Hopewell, Va.*	D. Lane Elder	E. Louise Strickland	D. L. Elder	J. B. Haywood	R. W. Copeland	Maud Nelson
Hopkinsville, Ky.	Shelby Peace	None	C. H. Vinson	None	Gladstone Koffman	Virginia Lipscomb
Hoquiam, Wash.	Ralph L. Philbrick	Ola Hall	Madge Peterson	R. F. Wheeler‡	H. C. Crumpacker	Mariam Taft
Hornell, N. Y.	Leon F. Wheatley	George Alderman	Howard P. Babcock T	William Jeffery	Harrison Dodge	Helen G. Thacher
Hot Springs, Ark.	Leo P. McLaughlin	Emmett Jackson		Frank W. Rowles‡	Harvey H. Haley	Ethel Thompson
Houston, Tex.	Oscar F. Holcombe	Sterling Hogan	H. A. Giles C	T. W. Browne	E. E. Oberholtzer	Julia Ideson
Hudson, N. Y.	Fred Wheeler	Paul J. Delaney	Clinton R. Clapper T	Edward A. Best†	Montgomery C. Smith	Lydia Trimper
Huntington, Ind.	C. W. H. Bangs	Wallace Reed	Wallace Reed T	Claude Wise‡	J. M. Scudder	Priscilla McArthur
Huntington, W. Va.	Martin V. Chapman	Fred W. Schoew	E. M. Huffman A	W. M. Martin‡	R. B. Marston	Miss L. Harvey
Huntington Park, Calif.	Richard G. Schulz	W. P. Mahood	W. H. Boss A	Ed W. Hopkins‡		Ann Dierker
Huntsville, Ala.	A. W. McAllister	N. M. Payne	N. M. Payne T	George Darwin‡	W. G. Hamm	Mrs. M. P. Darwin
Huron, S. D.*	Theodore Smogard	Mervin F. Walt	William Olson T	William R. Joy	A. J. Lang	Blanche Battin
Hutchinson, Kansas	D. J. Wilson	Willard Welsh	W. B. Hoagland	W. D. Kellogg‡	J. W. Gowans	H. Lucy Nichols
Independence, Kan.	Ralph C. Mitchell	G. H. Krienhagen	G. H. Krienhagen	Guy Smith‡	J. H. Clement	Anna Gemmel
Independence, Mo.	Roger T. Sermon	James S. Craig	None	Mrs. A. Palmer	E. B. Street	Carrie Wallace
Indianapolis, Ind.	John W. Kern	Daniel J. O'Neill, Jr.	Walter C. Boettcher C	James Cunningham‡	Paul C. Stetson	Luther L. Dickerson
Inglewood, Calif.	Raymond V. Darby	Otto H. Duelke	Eula A. Spaulding T	Ed W. Hopkins‡	Robert E. Cralle	Roberta Whitmore
Iowa City, Iowa	Thomas E. Martin	William L. Condon	E. B. Raymond T	William J. White	Ivar Opstad	Jessie Gordon
Irondequoit, N. Y.	Thomas E. Broderick	Fred E. Hussey	Thomas E. Broderick T	Lorren E. Mason†	Wallace Rayfield	None
Iron Mountain, Mich.	Carl G. Miller	H. C. Lindholm	Joseph A. Michela	A. P. Farrell	John Jelsch	Lucille Monroe
Ironton, Ohio*	O. H. Henninger	Don Hopkins	Ralph F. Mittendorf A	Pearl A. Pratt‡	John Miller	Helen Cloran
Ironwood, Mich.*	H. M. Wick	Leo Adriansen	William Pollari T	Jerome Nadolney	A. E. Erickson	Eileen K. Fitzgerald

Irvington, N. J.	Percy A. Miller, Jr.	Walter H. Jamouneau	Herbert Kruttschnitt	C. William Pfeil	Herschel S. Libby	May E. Baillet
Ithaca, N. Y.	Joseph B. Myers	James E. Matthews	James E. Matthews C	Lewis E. Dofflemyer†	Claude L. Kulp	H. G. Stutz
Jackson, Mich.*	Russell Bengel	Clifton H. Vedder	Harry A. Hirschman T	Charles P. Ismon	Harold Steele	Dorothy Dowsett
Jackson, Miss.	Walter A. Scott	A. J. Johnson	D. W. McGehee A	T. W. Chandler	J. G. Chastine, Jr.	Mrs. A. M. Parker
Jackson, Tenn.	A. B. Faust	D. W. Luckey	A. B. Faust	P. J. Phillips, Sr.‡	C. B. Ijams	Alice Drake
Jacksonville, Fla.	John T. Alsop, Jr.	W. C. Almand	J. E. Pace A	John L. Hall	R. C. Marshall	J. F. Marron
Jacksonville, Ill.	Fletcher J. Blackburn	John R. Phillips		William H. Self ‡	R. O. Stoops	Charlotte Ryan
Jamestown, N. Y.	Samuel A. Carlson		Floyd C. Moore C	Henry F. Love	George A. Percell	Lucia Henderson
Janesville, Wis.*	George J. Ryan	M. A. Puerner	M. A. Puerner T	F. L. Smith	Vernon E. Klontz	Bernice Colby
Jeannette, Pa.	Harry W. Leyh	J. Claire Manson	W. J. O'Connell T	(County)	E. W. Long	Mrs. Howard E. Bolton
Jefferson City, Mo.	Means Ray	Henry W. Ells	Jess N. Owens	Carney Stone	William F. Knox	Julia Andrae
Jeffersonville, Ind.	Allen W. Jacobs	John A. Kennedy	(Board of 3)	Millard Badger ‡	E. R. McCullum	Bertha Poindexter
Jersey City, N. J.	Frank Hague	Eugene Ertle	Arthur Potterton	James Tumulty	James A. Nugent	Edmund W. Miller
Johnson City, N. Y.	Benjamin W. Ash	Clarence R. Nimmons	Clarence R. Nimmons T	Clarence R. Nimmons	Howard Eccleston	Jane Stiles
Johnson City, Tenn.	Marion Sell	E. J. Quillen	E. J. Quillen T	Frank Gaut‡	Roy G. Bigelow	Gladys Thomas
Johnstown, N. Y.	Harry A. Jenner	Archibald Wands	Edward D. O'Neil T	John H. Mackin†	Erle L. Ackley	Catherine Seaman
Johnstown, Pa.	Daniel J. Shields	John W. Cramer	Fulton I. Connor	M. M. Chudy	Dale McMasters	L. Helen Berkey
Joliet, Ill.	George T. Jones	Arthur R. Blackburn	None	Howard Hyde‡	H. A. Perrin	Rena Banickman
Jonesboro, Ark.	Herbert J. Bosler	James Carr Cobb	Herbert J. Bosler	Z. B. Ballew‡	R. H. Moore	Mary C. Neely
Joplin, Mo.	A. C. Maher	Maude E. Fones	Beauford F. Herron T	Warren Lofton‡	E. A. Elliott	Blanche Trigg
Kalamazoo, Mich.*	Paul H. Todd	C. Ray Howard	Douglas P. Turnbull A	Wilbur Hunting	Herold C. Hunt	Flora B. Roberts
Kankakee, Ill.	Roy D. Taylor	Albert F. Hattenburg	Max J. Boudreau T	Walter F. Heydendaal‡	Clarence J. Kennedy	Dorothy Brown
Kansas City, Kan.	Don C. McCombs	Howard Payne	George T. Darby	Howard H. Thorn‡	F. L. Schlagle	Donald Kohlstedt
Kansas City, Mo.*	Bryce B. Smith	Charles W. Regan	A. L. Darby	Frank McCabe	George Melcher	Purd D. Wright
Kearny, N. J.	Arthur H. Jones	William B. Ross	James Ness, Jr. T	Alex Finigan†	Edmund L. Tink	M. Belle KilGour
Keene, N. H.	George F. T. Trask	Frank H. Whitcomb	Walter M. Hubbard A	Ralph E. Proctor†	Laurence O. Thompson	Mary Lucina Saxton
Kenmore, N. Y.	Clifford F. Lane	Walter Ducker	Thomas W. Dickson T	Grant M. Palmer	Frank C. Densberger	Margaret Hershiser
Kenosha, Wis.*		A. E. Axtell	A. E. Axtell	(Board of 2)	Guy F. Loomis	Cora Frantz
Keokuk, Iowa	Frank A. Willmering	B. F. Earl		Charles E. Langley	R. L. Reid	Nannie P. Fulton
Kewanee, Ill.	Mark A. Saunders	Oscar D. Peterson	Emil F. Anson	William R. Scott	Charles Bruner	Elizabeth B. Curry
Key West, Fla.	Harry C. Galley	Wallace Pinder	William A. Freeman	Samuel B. Pinder	Melvin E. Russell	Mary E. Wardlow
Kingsport, Tenn.*	W. L. Holyoke	G. D. Black	G. D. Black T	Walker Nelms	Ross N. Robinson	Mrs. T. E. Hurst
Kingston, N. Y.	Conrad J. Heiselman	Edgar J. Dempsey	C. Ray Everett T	George W. Moore	B. C. Van Ingen	C. K. Goodrich
Kingston, Pa.	H. Eugene Cameron	Charles H. Blockberger	E. M. Rosser T		J. R. Merkel	Margaret Jackson
Kinston, N. C.	D. F. Wooten	T. W. Heath	Jasper Skinner		W. A. Graham	Grace Ipock
Klamath Falls, Ore.	Willis E. Mahoney	Clifton Richmond	J. J. Keller	Sam P. Miller‡	J. P. Wells	Enola Hawkins
Knoxville, Tenn.*	James W. Elmere	W. H. Stapleton	R. Rex Wallace	R. Rex Wallace	Harry Clark	Helen M. Harris
Kokomo, Ind.	Olin R. Holt	Mel Good	Mel Good C	W. C. Cameron‡	C. V. Haworth	Susan E. Erleywine
Lackawanna, N. Y.	John F. Aszkler	Paul J. Tomaka	Anthony J. Georgeski	Walter Ogarek†	Clarence Conway	Jasmine Hardleben
Laconia, N. H.	Walter E. Dunlap	Earl Flanders	Clarence S. Newell T	Charles L. Kimball†	John S. Gilman	Hazel J. Clark
La Crosse, Wis.	C. A. Boerner	Fred L. Kramer	L. J. Kaiser C	(Board of 3)	G. M. Wiley	Lilly M. E. Borreson
Lafayette, Ind.	William N. Teal	Jack LaFevre	Hazel M. Schilling C	Frank McDill	Morris McCarty	Hazel M. Randolph
Lafayette, La.	J. Maxime Roy	Wilson J. Peck	Edgar G. Mouton	Percy Barnard‡	J. W. Faulk	Mrs. J. J. Davidson, Jr.

TABLE VII-A.—DIRECTORY OF CITY OFFICIALS IN ALL CITIES OVER 10,000—Continued

City	Mayor	City Clerk	Chief Finance Officer	City Assessor	Superintendent of Schools	City Librarian
Lagrange, Ga.	R. S. O'Neal	J. H. Moss	Richard Hutchinson	J. J. Milam	F. F. Rowe	Jeanette Wilhoite
La Grange, Ill.	Alex D. Bailey	H. H. Mitchell	C. H. Smith	Charles M. Webb	J. C. Davies	Rebecca Ditto
Lake Charles, La.	J. A. Trotti	Emma H. Squires	J. H. Funderburg T	E. R. Henry‡	Ward Anderson	Lottie Dees
Lakeland, Fla.*	George W. Mershon	J. L. Davis	W. F. Reid T	A. C. Walker	Carl S. Cox	Serena C. Bailey
Lakewood, Ohio	A. I. Kauffman	Henry A. Rees	Henry A. Rees T	John A. Zangerle‡	George A. Bowman	Rowena Ingham
Lancaster, Ohio	Charles E. Moyer	Vernon V. Smith	John W. Barnes A	Irvin Miller‡	C. L. Berry	Edith Baumgardner
Lancaster, Pa.	James H. Ross	William J. Coulter	Frederick John Vaux	Grover C. Snyder	H. E. Gress	Margaret Critchfield
Lansing, Mich.	Max A. Templeton	Bertha Ray	Robert E. Sanderson C	David Lord†	J. W. Sexton	E. Jennie McNeal
La Porte, Ind.	Alban M. Smith	C. E. Anderson	C. E. Anderson T	E. Otto Droege	E. B. Wetherow	Mary M. Maxwell
Laredo, Texas	Albert Martin	A. R. Garcia	None	F. A. Lattig	W. P. Galligan	Kate Zachary
La Salle, Ill.	H. M. Orr	Bertha Young	Eugene Sment	Henry Stuppy	J. B. McManus	Tessie Yopp
Latrobe, Pa.	John L. Ackerman	E. M. Eaton	A. G. Walter	(County)	John G. Hulton	Miss McComb
Laurel, Miss.	G. W. Hosey	John Williams		G. M. Geddie	R. H. Watkins	Mrs. Bradley
Lawrence, Kan.	Alfred Lawrence	A. E. Woestemeyer	E. E. Alexander T	U. S. G. Plank‡	C. E. Birch	Lillian Constant
Lawrence, Mass.	Walter A. Griffin	John J. Daley	Walter A. Griffin	John J. Murphy†	Bernard M. Sheridan	William A. Walsh
Lawton, Okla.	R. A. Jones	Nettie Pippin	R. B. McCoy T	Grant Matheny‡	B. C. Swinney	Mamie Small
Leavenworth, Kan.	J. H. Miller	E. A. Schaaf	C. P. Olund	Clarence R. Ryan‡	Ira J. Bright	L. C. Evans
Lebanon, Pa.	William E. Mesier	George H. Biely	C. Ray Bell	Richard U. Schock	John W. Hedge	Margaret C. Spohn
Leominster, Mass.	Harold W. Burdett	Charles D. Harnden	Frank A. Shaw	James A. Connaughton†	William H. Perry	Florence Wheeler
Lewiston, Me.	Robert J. Wiseman	G. Emilio Ouellette	Bertrand C. Tribou A	Patrick A. Sullivan†	Charles W. Bickford	Annie L. Barr
Lewistown, Pa.	John Healy	H. E. Fetterolf			Denton M. Albright	None
Lexington, Ky.*	Reed Wilson	James Wilder	Fred Benckart	James M. Bronston	Henry Hill	Carrie Hunt
Lima, Ohio	A. L. Metheany	A. J. Filliez	Clyde Welty A	Bert Rusler‡	R. E. Offenhauer	Georgie McAfee
Lincoln, Ill.	George M. Eberle	George L. Morrill	George L. Morrill C	(Board of 2)	D. F. Nickols	Idam M. Webster
Lincoln, Neb.	Charles W. Bryan	Theo. H. Berg	Theo. H. Berg A	P. H. Mathews	M. C. Lefler	Lulu Horne
Lincoln, R. I.		David B. Johnston	A. J. Bucklin T	Archie Smith†	John L. Smith	None
Lincoln Park, Mich.	Jasper N. Howard	John M. O'Connor	William McGathen C	William McGathen	Leo Huff	None
Linden, N. J.	Myles J. McManus	Thomas J. Wieser	James J. Smith T	Stephen Martis†	Paul R. Brown	Viola R. Maihl
Little Falls, N. Y.	John B. McGuire, Jr.	Dennis B. Reardon	Herman J. Misner T	Clifton E. Wagoner†	Carlyle C. Ring	Mabel Richards
Little Rock, Ark.	R. E. Overman	H. C. Graham		J. G. Burlingame‡	R. C. Hall	Vera J. Snook
Lockport, N. Y.	Allan W. Van De Mark	H. P. Glover	R. M. Noble	Thomas F. Feeley	Roy B. Kelley	Helene M. Prudden
Lodi, N. J.	Michael Cavallo	Joseph D. Pacella	M. John Butler T	V. Charles Focarino	Henry Matthews	Susan Hunderman
Logansport, Ind.	William O. Fiedler	D. A. Middleton	D. A. Middleton T	John D. Fissell‡	W. L. Sprouse	Alice D. Stevens
Long Beach, Calif.*	Carl Fletcher	E. L. Macdonald	Leigh A. Hume	William A. Vandecar	Will French	Theodora Brewitt
Long Branch, N. J.	Dorman McFaddin	Frank A. Brazo	Walton Sherman T	B. Drummond Woolley	Charles T. Stone	Mary Clarkson
Longview, Wash.	Martin F. Stenerson	Mabel Larrimore	Mrs. Faye S. Witt T	Howard C. Lum‡	E. J. McNamara	Weyana Lopp
Lorain, Ohio	E. A. Braun	Paul Mikus	Frank Ayres A	Charles S. Kelser‡	Paul C. Bunn	Margaret Grant
Los Angeles, Calif.	Frank L. Shaw	Robert Dominguez	John S. Myers C	Ed W. Hopkins‡	Frank A. Bouelle	Althea Warren
Louisville, Ky.	Neville Miller	George Butler	John R. Lindsay	John Kesselring	Fred Archer	Harold Brigham
Lowell, Mass.	Dewey G. Archambault	Perry D. Thompson	Albert J. Blazon T	John H. Dwyer†	Vincent M. McCartin	Frederick A. Chase
Lubbock, Tex.*	Ross Edwards	W. O. Stevens	D. D. Martin A	E. D. Young	K. E. Oberholtzer	Lola M. Rozzell

Lynbrook, N. Y.	Othello Cappel	Harold E. Dana	Sidney Alexander T	Ralph B. Thompson	Charles Vosburgh	Teresa A. Guertin
Lynchburg, Va.*	L. E. Lichford	John M. Otey	John M. Otey A	C. C. MacLeod	Omer Carmichael	Maude Campbell
Lynn, Mass.	J. Fred Manning	Joseph W. Attwill	Charles H. Tucker A	James Bennett†	Harvey S. Gruver	Helen Luitweiler
McAlester, Okla.*	Will C. Tippit	Helen R. McDonald	V. G. Thompson	Hugh W. Russell‡	M. J. Hale	Phoebe Hayden
McComb, Miss.	Xavier A. Kramer	B. E. Butler	Xavier A. Kramer	T. M. Stewart	Joseph E. Gibson	Mrs. Joe Lilly
McKeesport, Pa.	George H. Lysle	James E. Grossland	John D. Evans	Robert E. Taylor	J. H. Lawson	Jean May
McKees Rocks, Pa.	P. J. Henney	Paul M. Baker	D. J. Buckley C		F. K. Johnston	None
Macon, Ga.	Herbert Smart	Viola Ross Napier	Rufus W. Evans T	(Board of 3)	Walter P. Jones	Sallie M. Akin
Madison, Wis.	James R. Law	Alfred W. Bareis	George Nelson A	John Stock	R. W. Bardwell	Mary A. Smith
Mahanoy City, Pa.	Patrick J. Foley	T. P. McLaughlin	None	None	J. F. Noonan	None
Malden, Mass.	John D. Devin	Bessie L. Holden	William F. Galvin, Jr. C	Clarence E. Carney†	Farnsworth G. Marshall	Herbert E. Fison
Mamaroneck, N. Y.*	Adrien P. Bedelle	Fred H. Bull, Jr.	Fred H. Bull, Jr. T	A. V. Hains	A. Z. Boothby	Eleanor Merrow
Manchester, N. H.	Damase Caron	M. J. Quinn	Frank D. McLaughlin T	Michael J. Healy†	Louis P. Benezet	F. Mabel Winchell
Manhattan, Kan.	Harold Westgate	A. L. Hjort	Sam C. Charlson	E. E. Huse‡	W. E. Scheffer	Mary Cornelia Lee
Manitowoc, Wis.	Arthur C. Schuetze	Arthur H. Zander	Edwin G. Pilger	Roman C. Herman	Hugh S. Bonar	Florence E. Dunton
Mankato, Minn.	Frank J. Mahowald	F. W. Bates		F. J. Sperry	J. E. Anderson	Clara C. Bordwell
Mansfield, Ohio	Earl A. McFarland	William J. Beer, Jr.		Norman L. Wolfe‡	W. W. Miller	Mildred W. Sandoe
Maplewood, Mo.	John D. Fels	John Hogan	Oscar E. Hegstrom	Martin Neaf‡	George Dille	Josephine Albans
Marietta, Ohio	J. Morton Harper	K. W. Rock	H. D. Brooker A	F. H. Quigley‡	H. L. Sullivan	Willia D. Cotton
Marinette, Wis.	Richard P. Murray	John Moore	John C. Doran T	Charles H. Anderson	G. E. Watson	Hazel D. Laing
Marion, Ind.	Carl F. Barney	Ray E. Norman	Carl F. Barney	Irene Timmons‡	Elbert E. Day	Francis E. Davis
Marion, Ohio	F. C. Smith	Harry Brookshire	Robert Steif	H. V. Mounts‡	C. A. Hudson	Helen Cramer
Marlborough, Mass.	Charles A. Lyons	Peter B. Murphy		Mrs. Ellen E. O'Connor†	Ernest P. Carr	Katherine Gorman
Marquette, Mich.	Arthur F. Jacques	Mary A. Hogan	Joseph Cone A	Joseph Cone	Willard M. Whitman	Elizabeth L. Ellison
Marshall, Texas*	Louis W. Kariel	Newman Wells	Newman Wells T	J. J. Jones	J. P. Buck	Anna Craig Bates
Marshalltown, Iowa	G. W. Darling	Anne McMahon		H. F. Clemens	W. F. Shirley	Blanche Stewart
Martinsburg, W. Va.	C. H. Dailey	Samuel M. Langford	E. W. Kline T	R. W. Perry‡	Mr. Ropp	Mary C. Stribling
Martins Ferry, Ohio	Lee Woods	William Wilson	Edward H. Shrodes	Frank W. Ellis	Walter Koehler	Wilma T. Adams
Mason City, Iowa*	John J. Burns	J. H. McEwen	Rena Mack A	William H. Gleason	R. B. Irons	Lydia M. Barrette
Massena, N. Y.	R. A. Newton	O. T. McGuiggan	C. H. Elliott	Frank Pellegrino	E. G. Simmons	Mrs. James Warren
Massillon, Ohio	William Limbach	Carl D. Zepp	Joseph Frohman A	Lester S. Lash‡	H. R. Gorell	Florence Hulings
Mattoon, Ill.	Dexter Coverstone	John W. Gibler	Richard Record T	C. E. King	Howard B. Black	Blanche Gray
Maywood, Ill.	C. Krausser	C. Trevander			Eugene La Rowe	Isabel Horne
Meadville, Pa.	Fred C. Kiebort	G. Stanley Maxwell	Stanley P. Miller	James S. Charlton	Warren P. Norton	Helen Dermitt
Medford, Mass.	John J. Irwin	Charles A. Winslow	Alexander A. Lucey A	William F. Grady†	J. Stevens Kadesch	Mary H. Davis
Medford, Ore.	George W. Porter	A. M. Alford	Gus Samuels T	J. B. Coleman‡	E. H. Hedrick	E. Fay Woolsie
Melrose, Mass.	Robert A. Perkins	Victor C. Kirmes	Gardner B. Wardwell A	Frederick A. Patten†	Herman H. Stuart	Elsie M. Hatch
Melrose Park, Ill.	Michael Sorvillo	Albert W. Hahn	Louis M. Frillmann		Eugene La Rowe	Alma Wolf
Memphis, Tenn.	Watkins Overton	D. C. Miller	C. A. Gates	Guy E. Joyner	Ernest C. Ball	Jesse Cunningham
Menominee, Mich.	Albert G. Cherney	August B. Siegel	Rudolph F. Cernoch T	Edward W. Nowack	John L. Silvernale	Gladys Larson
Meriden, Conn.	Stephen L. Smith	Ruth E. Payne	Stephen L. Smith	(Board of 3)	Nicholas Moseley	Martha Bartlett
Meridian, Miss.	C. Vinson	R. S. Tew	C. Vinson	W. W. George	H. M. Ivy	Mrs. T. L. Bailey
Methuen, Mass.	Thomas Gunter	John T. Douglas	Tom Longworth T	Walter Spicer†	Lewis H. Conant	Beatrice Wekel
Miami, Fla.*	A. D. H. Fossey	Frank J. Kelly	A. E. Fuller T	G. R. Green	Charles Fisher	Alla Webb
Michigan City, Ind.	R. C. Fedder	Frank Wentland	George Gruse C	Edward O. Craft‡	M. C. Murray	Marie Wilcox
Middlesborough, Ky.	I. Ginsburg	Edward L. Johnson	H. B. Stallard	P. M. Parsons	J. W. Bradner	Dorothy Sprague

TABLE VII-A.—DIRECTORY OF CITY OFFICIALS IN ALL CITIES OVER 10,000—Continued

City	Mayor	City Clerk	Chief Finance Officer	City Assessor	Superintendent of Schools	City Librarian
Middletown, Conn.	Leo B. Santangelo	Henry Bacon	Oscar B. Welker T	John F. Tynan	Fred W. Shearer	Nathaly Newton
Middletown, N. Y.	Charles C. Chappell	P. E. Benedict	P. E. Benedict T	Lawrence S. Conkling†	Ernest H. Burdick	Grace I. Winslow
Middletown, Ohio*	J. W. Holman	Harry C. Kempf	C. H. Campbell A	W. K. Swan‡	R. W. Solomon	Emma Hale
Milford, Mass.	Lyndhurst A. MacGregor	Dennis J. Sullivan		William F. Clancy†	A. O. Caswell	Ethelwyn Blake
Millville, N. J.	William W. Miller	John H. Fisher	W. J. Simmerman	John W. Matthews	W. G. Pate	Sue H. Davis
Milton, Mass.	F. A. Gaskins	G. Frank Kemp		William W. Churchill†	Horace F. Turner	Carrie S. Allen
Milwaukee, Wis.	Daniel Webster Hoan	Frank A. Krawczak	William H. Wendt C	Louis A. Arnold	Milton C. Potter	M. S. Dudgeon
Minneapolis, Minn.	Thomas E. Latimer	Charles C. Swanson	O. J. Turner C	Edward S. Gould	Carroll R. Reed	Gratia Countryman
Minot, N. D.*	Jack A. Patterson	J. B. Schmidt	Keith Thompson T	M. J. Engeseth	L. A. White	Catherine McSherry
Mishawaka, Ind.	Edward C. Went	Ralph J. Vance	Ralph W. Gaylor C	Elmer Groff	P. C. Emmons	Ella Hodges
Missoula, Mont.	Ralph L. Arnold	Harry M. Rawn			Ira B. Fee	Nina M. Ford
Mitchell, S. D.	G. Fredericks	Thomas Eastcott	Thomas Eastcott A	L. F. Geiger	J. C. Lindsey	Lora Crouch
Moberly, Mo.	E. A. Willott	A. L. Howard	T. R. Bell	Ralph N. Blake	M. F. Beach	Carry Hutton Elsea
Mobile, Ala.	Charles A. Baumhauer	S. H. Hendrix	Cecil Bates	H. M. Touart‡	W. C. Griggs	Emma C. Harris
Modesto, Calif.	J. H. King	H. E. Gragg	H. E. Gragg A	H. E. Gragg	J. H. Bradley	Bessie B. Silverthorn
Moline, Ill.	A. Henry Arp	Mrs. August N. Brissman	Hjalmer Oakleaf	A. J. Kucheman‡	E. P. Nutting	Alice Williams
Monessen, Pa.	James Gold	John C. Lermann	Daniel Reamer	Albert Marchione	W. F. Blackburn	None
Monroe, La.	Arnold Bernstein		P. A. Poag T	Joe E. Hanna‡	E. L. Neville	Mrs. J. M. Townes
Monroe, Mich.	Daniel A. Knaggs	John H. Eber	Daniel A. Knaggs	J. Emmet Kirby	George Cantrick	Mary Crowther
Monrovia, Calif.	George H. Williams	F. A. Duper		Ed. W. Hopkins‡	J. W. Ayer	Ann Crews
Montclair, N. J.	Oscar L. Carlson	Joseph D. McKee	W. I. Lincoln Adams	David Mabey†	Frank Pickell	Marjorie Quigley
Montgomery, Ala.	W. A. Gunter	W. L. Jackson	W. A. Gunter	J. J. Flowers‡	W. H. Harrison	Laura Elmore
Morgantown, W. Va.*	John G. Zevely	Russel K. Bolton	Russel K. Bolton T	James E. Henry‡	Floyd B. Cox	Betty Berry
Morristown, N. J.	W. Parsons Todd	Nelson S. Butera	Thomas H. Wiss T	John W. Simmins†	J. Burton Wiley	Grace D. Rose
Moundsville, W. Va.	J. D. H. Sullivan	John F. Hopkins	John F. Hopkins	Paul A. Dechan‡	Louis R. Potts	Ida M. Hankins
Mount Carmel, Pa.	Elmer J. Delcamp	Emeriggio J. Fincato	Richard Morgan		Gerald Bierschmitt	None
Mount Clemens, Mich.	Donald R. Westendorf	Joseph H. Matthews	George A. Dankers T	Harold Lindsey	L. W. Fast	Ann Crocker
Mount Vernon, Ill.	W. Dalis Isaac	John M. Ayers	Robert C. Crosnoe T		Howard E. Bosley	Margaret L. Pittman
Mount Vernon, N. Y.	Denton Pearsall, Jr.	Thomas John Dooling	John Lynn C	Edwin W. Pattison	William H. Holmes	Alice Jewett
Muncie, Ind.	Rollin H. Bunch	Linton Ridgeway	Hubert L. Parkinson C	Wilbur Van Arsdol‡	D. W. Horton	Sally Ann Robards
Munhall, Pa.	Enoch L. Jones	John H. Percival	W. C. McClure T	Emil Greenhalgh‡	Charles R. Stone	W. F. Stevens
Muscatine, Iowa	Herman Lord	F. D. McKinney	None	R. P. Jacobs	H. Van Hettenga	Cornelia Rhynsburger
Muskegon, Mich.*	W. W. Richards	Rinder F. Cooper	Frank Bowles A	Bob Marsh	John Craig	Tefft Hewitt
Muskegon Hghts., Mich.*	Edward J. Lorenz	R. J. Miles	George F. Liddle	Henry Seng	William Booker	None
Muskogee, Okla.*	John Reynolds	W. H. Cavanagh	R. L. Davis A	L. C. Jennings‡	J. R. Holmes	Cora Case Porter
Nanticoke, Pa.	Evan J. Williams	Martin B. Znaniecki	Vincent Znaniecki	John Cap. Williams	A. P. Diffendafer	None
Nashua, N. H.	Alvin A. Lucier	Irenee D. Ravenelle		William J. Fowell†	Earle Tracey	Alice Smith
Nashville, Tenn.	Hilary E. Howse	S. H. McKay	W. B. Cook C	Vernon H. Sharp	H. F. Srygley	F. W. Drury
Natchez, Miss.	S. B. Laub	L. P. Conner	S. B. Laub	R. Lee Wood	W. H. Braden	Lily T. Carson
Natick, Mass.	None	James H. Fleming	Edward R. Noyes	Patrick H. Donlon†	Clifford R. Hall	Mira R. Partridge

Naugatuck, Conn.	John J. Sheridan	Charles F. Daly		Rocco Mariano†	Harold Chittendan	Jessie F. DeShong
Needham, Mass.	Carleton G. McIntosh	Clarence E. Foss	None	Charles E. Woodbury†	Harry A. Brown	Barbara Abbott
New Albany, Ind.	Jacob G. Hanswald	Joel M. Ford	Joel M. Ford C	James Ashabrenner‡	C. B. McLinn	Annette L. Clark
Newark, N. J.	Meyer C. Ellenstein	Harry S. Reichenstein	Reginald Parnell T	Alfred L. Kirby†	John H. Logan	Beatrice Winser
Newark, Ohio	Jesse A. Grove	Howard J. Fleming	S. O. Coyle A	William J. Wulphoop‡	O. E. Pore	Mary Pierce
New Bedford, Mass.	Charles S. Ashley	Rodolphus A. Swan	Charles J. McGurk A	Mary L. Finnell†	Allen P. Keith	George H. Tripp
New Bern, N. C.	W. C. Chadwick	F. T. Patterson	George C. Jones A	J. A. Patterson‡	H. B. Smith	Fannie Howerton
New Britain, Conn.	David L. Dunn	Harry E. Scheuy	William H. Judd	James H. Passerini	Stanley H. Holmes	Greta E. Brown
New Brunswick, N. J.	Frederick F. Richardson	John F. Boyce	George F. Baier	Samuel G. Cohen†	Frederick Sickles	Fred A. Bestow
Newburgh, N. Y.*	James D. Tweed	Annie P. Templeton	A. B. Slaughter C	William J. Kohl	Marion W. Longman	Lillian O. Estabrook
Newburyport, Mass.	Andrew J. Gillis	Henry W. Little	William Balch A	John Shea†	Charles R. Thibadeau	Frank N. Jones
New Castle, Ind.	Sidney E. Baker	John Rutlidge	John Rutlidge T	Charles Carpenter‡	Edward J. Llewellyn	Feryl Sipe
New Castle, Pa.	Charles E. McGrath	C. Ed Brown	James L. Fink	A. Clyde Shoaf	Clyde C. Green	Alice Sterling
New Haven, Conn.	John W. Murphy	Abraham Zweigbaum	G. Henry Brethauer	Ralph L. Bishop	John C. McCarthy	Lindsey Brown
New Kensington, Pa.	Daniel Burns	L. G. Heinle	W. K. Henley	Clarence Walley	E. T. Chapman	Mary M. Restalli
New London, Conn.*	Edwin Cruise	Edward S. Neilan	Carey Congdon	J. Hull Manwaring	Warren A. Hanson	Frederick Edgerton
New Orleans, La.	T. Semmes Walmsley	W. P. Brand	A. Miles Pratt	Henry Umbach†	Nicholas Bauer	Mildred Guthrie
New Philadelphia, Ohio	Earl D. Gross	Ray L. Swinderman	Ray L. Swinderman A	Ralph Richardson‡	H. S. Carroll	Helen Olmstead
Newport, Ky.*	Joseph G. Hermann	William J. Higgins	Myles A. McIntyre	William J. Hollohan	A. D. Owens	Henrietta Litzendorff
Newport, R. I.	Henry S. Wheeler	W. Norman Sayer	Benjamin F. Downing T	John B. Sullivan†	Harold T. Lowe	A. Louise Cottrell
Newport News, Va.*	R. W. West	A. M. Hamilton	L. J. Kopke A	R. L. Cosby	Joseph H. Saunders	Gwendolyn Evans
New Rochelle, N. Y.*	Harry Scott	Charles U. Combes	Walter J. Brennan	Paul A. Bankson†	Clifford Bragdon	Aubry Lee Hill
Newton, Iowa	F. M. Woodrow	H. J. Lammers		Charles E. Kendall	B. C. Berg	Gypsy Patton
Newton, Kan.*	McCully Ashlock	Adella Martin	Elizabeth Ingold T	Oscar Jones‡	John B. Heffelfinger	Mrs. L. A. McGaughey
Newton, Mass.	Edwin O. Childs	Frank M. Grant	Daniel A. White C	John W. Murphy†	Julius E. Warren	Julius Lucht
New York, N. Y.	Fiorello H. LaGuardia	Michael J. Cruise	Frank J. Taylor C	Thomas W. Whittle†	Harold G. Campbell	H. M. Lydenberg
Niagara Falls, N. Y.*	W. Levell Draper	George J. Rickert	Charles H. Brown, Jr. C	John C. Palumbo	James F. Taylor	Bertha M. Cudebec
Niles, Mich.	John E. Ames	C. G. Wasson	Ilah Warren T	(Board of 4)	F. W. Crawford	Orril Coolidge
Niles, Ohio	E. C. Ferguson	Homer Thomas	Homer Thomas	David H. Wick‡	S. J. Bonham	Ida E. Sloan
Norfolk, Neb.	J. Roy Carter	A. O. Hazen	Bertha Cooper T	Geo. W. Evans†	Allen Burkhardt	Laura Durland
Norfolk, Va.*	W. R. L. Taylor	John D. Corbell	A. Preston Breeden A	C. Q. Nugent†	C. W. Mason	Mary D. Pretlow
Norristown, Pa.	Anson B. Evans	G. LaRue Gross	Edgar E. Schmidt	(Board of 12)	H. O. Deitrich	Helen A. Bomberger
North Adams, Mass.	William Johnson	William G. Carter	Daniel J. Hawthorne A	Timothy J. Crowley†	Grover C. Bowman	Elizabeth Furst
Northampton, Mass.	Charles L. Dunn	John P. Foley	Horace C. LaFleur A	Fred. M. Starkweather†	Fayette K. Congdon	Joseph L. Harrison
North Attleborough, Mass.	Irving Linley	John A. Rose	Allan A. Gordon	William C. Middleton†	George W. Morris	Ethel Rix
North Braddock, Pa.	G. Fenton Mitchell	John O. Jones	Percy C. Bridges T	(County)	F. DeWitt Zuerner	None
North Little Rock, Ark.	U. E. Moore	O. W. Neely	None	J. G. Burlingame‡	T. H. Alford	None
North Platte, Neb.	F. L. Temple	E. J. Vanderhoof	(Board of 3)	Vergil D. Lewis‡	W. J. Braham	Eleanor Wheeler
North Providence, R. I.	Mortimer G. Cummings	Louis A. Sweet	William L. Clark T	Thomas Brook†	James McGuire	Veronica Hurley
North Tonawanda, N. Y.	J. E. Wallace	J. M. Zimmerman	E. S. Hering T	G. W. Treichler†	C. L. Moss	H. P. Van Voorhees
Norwalk, Conn.	Frank T. Stack	LeRoy D. Downs	William F. Brunicardi	Charles T. McGovern	Philip A. Jakob	Margaret S. Wilson
Norwich, Conn.	Edward G. Moran		Charles S. Avery T		Edward J. Graham	Mrs. R. S. Hamilton
Norwood, Mass.*	None	James E. Pendergast	Edmund F. Sullivan T	P. J. Lydon†	L. W. Grant	Jane A. Hewitt
Norwood, Ohio	Allen C. Roudebush	Laurence E. Collins	A. M. Schoneberger	George Guckenberger‡	W. J. Johnson	Alice Isphording
Nutley, N. J.	Raleigh S. Rife	Simon Blum	Raleigh S. Rife	Henry Conover	John A. Spargo	Irene C. Phillips
Oakland, Calif.*	William J. McCracken	William W. Chappell	H. G. Williams A	L. J. Kennedy‡	E. W. Jacobsen	John B. Kaiser

Table VII-A.—Directory of City Officials in all Cities Over 10,000—Continued

City	Mayor	City Clerk	Chief Finance Officer	City Assessor	Superintendent of Schools	City Librarian
Oak Park, Ill.	James A. Howe	H. N. Leadaman	T. R. Leth C	Harry E. Hopkins	William J. Hamilton	Elsie McKay
Ogden, Utah	Harmon W. Peery	Ella E. O. Ballentyne	Anna May Collins A	George E. Brown‡	W. Karl Hopkins	Dorothy Wheelright
Ogdensburg, N. Y.	Fred J. Elie	E. J. W. Crawford	M. M. Morse T	James Willard†	A. J. Laidlaw	Margaret Gilles
Oil City, Pa.	J. G. Payne	C. S. Hetrick	E. R. Gnade	B. N. Sutley	R. A. Baum	Florence Trosh
Oklahoma City, Okla.*	J. Frank Martin	M. Peshek, Jr.	F. G. Baker A	Jim Bodine‡	C. K. Reiff	Mabel H. Peacock
Okmulgee, Okla.	Edgar E. Harris	Harry De Vinna	Harry De Vinna	Ural Simmons‡	Max Chambers	Jennie Elrod
Old Forge, Pa.	Thomas Carey	Anthony Terruso	August Weinberger	(County)	B. T. Harris	Clem Weisenflue
Olean, N. Y.	Fred W. Forness, Jr.	W. T. Donigan	F. C. Kamler A	E. B. McGranaghan†	W. C. Greenawalt	Maud D. Brooks
Olympia, Wash.	F. A. Longaker	O. U. Tatro	David Gammell	R. W. Salter‡	Leland P. Brown	Lillian Collins
Olyphant, Pa.	John L. Kilcullen	Peter Mitrinko	Theo. Kowalchick	James F. Lally‡	John A. Dempsey	Stephen Colucci
Omaha, Neb.	Roy N. Towl	Emmett Hannon	Charles E. Stenicka C	Sam Greenleaf‡	Homer W. Anderson	Bertha Baumer
Oneida, N. Y.	John M. Mead	Walter C. Hubbard	Robert H. DeWitt C	Charles L. Willis†	Albert H. Covell	Nellie Myrick
Oneonta, N. Y.	Francis H. Marx	W. Arthur Holley	Charles H. Bowdish	L. B. Murdock†	George J. Dann	Mrs. E. W. Blackall
Ontario, Calif.	Leland S. Davidson	C. C. Peabody	C. C. Peabody	M. A. Crammer‡	C. W. Randall	Alberta Schaefer
Orange, N. J.	Walter B. Savage	W. F. Christiansen	Frank G. Coughtry C	John Keaster	W. Burton Patrick	John B. Fogg
Orlando, Fla.	V. W. Estes	J. A. Stinson	W. C. Lanier C	O. L. Sutliff	J. B. Walker	Olive Brumbaugh
Oshkosh, Wis.	C. A. Wiechering	James A. Chase	Rudolph F. Kriz C	John Hackbarth	C. C. Bishop	Natalia Huhn
Oskaloosa, Iowa	George E. Burdock	W. J. Ireland	W. E. McCurdy T	Harry Glenn	R. B. Newman	Elizabeth Michener
Ossining, N. Y.	Howard Dunscomb	L. H. Acker	Ralph Roberts	William F. Wagner†	Harold Loomis	Carrie Davis
Oswego, N. Y.	Richard G. Cullivan	Charles J. O'Hara	Frank D. Dowdle T	George V. Joy†	Frederick Leighton	Juanita Kersey
Ottawa, Ill.	Fred N. Spurgin	Howard W. Farnsworth	Wallace T. Rippey	Andrew Fox	C. J. Byrne	Vilma Beem
Ottumwa, Iowa	Edwin Manning	Alvah C. Orvis	W. L. Disbrow	S. K. Alderdice	Roy F. Hannum	May B. Ditch
Owensboro, Ky.	Fred L. Weir	Charles T. Smith		J. W. Mobberly	J. L. Foust	Sue R. McCullough
Owosso, Mich.	John N. Axford	G. A. Van Epps	G. A. Van Epps	John Cameron	E. J. Willman	Maud C. Thompson
Paducah, Ky.*	Edgar T. Washburn	Rudy W. Stewart	Bess B. Washam T	(Vacancy)	H. L. Smith	Harriett Boswell
Painesville, Ohio*		W. L. Clipp	W. L. Clipp A	H. Z. Pethel‡	C. C. Pierce	Ruth Hayes Pierce
Palestine, Tex.	J. H. Handorf	Irma L. Campbell	W. L. Johnson	J. W. McAllister	Bonner Frizzell	Georgia McMeans
Palo Alto, Calif.	C. H. Judson	E. L. Beach	F. V. Pering A	E. L. Beach	A. C. Barker	Anne Hadden
Pampa, Tex.*	W. A. Bratton	W. M. Craven	C. L. Stine	W. M. Craven	R. B. Fisher	Mrs. James Todd
Paris, Tex.	J. M. Crook	Mrs. T. D. Wells	J. M. Crook	Mrs. T. D. Wells	A. H. Chamness	Nina Shelton
Parkersburg, W. Va.	H. R. DeBussey	Myrtle Hoffman	Andy Swearingen	C. A. Musgrave‡	John A. Davis	Anna Taylor
Park Ridge, Ill.	Arthur L. Jones	Robert D. Hams	Christian F. Nash T	R. C. McGregor	Harry D. Winslow	Florence Holbrook
Parma, Ohio	Roland E. Reickert	Samuel S. Nowlin	Samuel S. Nowlin A	John A. Zangerle‡	Frank Shields	None
Parsons, Kan.	Ray Elam	Dale M. Raymond	E. R. Gould	A. M. Storey‡	Rees Hughes	Belle Curry
Pasadena, Calif.*	Edward O. Nay	Bessie Chamberlain	Miner B. Phillipps C	S. F. Cheshire	John A. Sexson	Jeannette Drake
Passaic, N. J.	Benjamin F. Turner	A. D. Bolton	Henry C. Whitehead	Edward J. Levendusky†	A. D. Arnold	Maud U. Stull
Paterson, N. J.	John V. Hinchliffe	Edward DuPree	Aloysius J. Farrell	William P. Furrey†	John R. Wilson	Leo R. Etzkorn
Pawtucket, R. I.	John F. Quinn	James F. Kaveny	Thomas P. McCoy A	James J. Garvey†	Frank A. R. Allen	Frank E. Greene
Peabody, Mass.	James E. McVann	Edward J. Dowd	Patrick M. Cahill	Cornelius J. Flynn†	William E. Welch	Nathan Masterson
Peekskill, N. Y.	James Mackay	William F. Gallagher	Albert E. Cruger	William J. Donovan	J. E. Scott	Ella K. Fowler

Pekin, Ill.	W. E. Schurman	Allen R. Farmer	George Behrens T	Louis B. Watson	C. B. Smith	Mrs. William Haase
Pensacola, Fla.*	H. Clay Armstrong	J. E. Frenkel	George J. Roark	L. W. Wells	J. H. Varnum	None
Peoria, Ill.	E. N. Woodruff	William E. Moran	Louis E. Kauffman C	Dan Goggin	E. C. Fisher	Earl W. Browning
Perth Amboy, N. J.	Edward J. Patten	Philip P. Costello	Ralph E. Seaman	Hugh Gallagher†	William C. McGinnis	Edith M. Crowell
Peru, Ind.	W. H. Long	H. E. Worl	H. E. Worl T	Leroy Shively‡	Paul Crodian	Inez Colby
Petersburg, Va.*	John R. Jolly	William F. Spotswood	William F. Spotswood A	Hugh R. Smith, Jr.	Henry G. Ellis	Theresa D. Hodges
Phenix City, Ala.	Ashby Floyd	Joseph Bird	Joseph Bird T	B. T. Prince‡	L. P. Stough	None
Philadelphia, Pa.	S. Davis Wilson		Will B. Hadley T	David N. Fell†	Edwin C. Broome	Franklin H. Price
Phillipsburg, N. J.	John F. O'Donell	Harvey G. Wismer	George L. Hartman	Matthew B. Bercaw	Clarence V. Sloan	Edna Woodruff
Phoenix, Ariz.*	Joseph S. Jenckes	Joseph C. Furst	Oliver H. Loch T	J. D. Brush‡	John D. Loper	Jane Hudgins
Phoenixville, Pa.*	C. M. Mower	Norman G. Young	John T. Bush T	(County)	Martin L. Peters	Alta S. Kriebel
Pine Bluff, Ark.	E. A. Howell	R. E. Lee	Charles A. Gordon	S. F. Vaulx‡	J. R. Allen	Mrs. C. W. Bishop
Piqua, Ohio*	V. R. Osborn	Cloyd Smith	W. J. Baldwin	D. D. Kessler‡	George C. Deitrich	Gertrude L. Irvin
Pittsburg, Kan.	Phillip Schmidt	Leonard Boyd	E. H. Chapman	Joe Myers‡	M. M. Rose	Theresa G. Randolph
Pittsburgh, Pa.	William N. McNair	Robert Clarke	James P. Kerr C	P. C. Williams	Benjamin G. Graham	Ralph Munn
Pittsfield, Mass.	Allen H. Bagg	Harold F. Goggins	H. Edward Hayn T	Roy A. Vincent†	Edward J. Russell	Francis H. Henshaw
Pittston, Pa.	Ambrose Langan	Frank P. Wall	Thomas F. Gallagher	John Murray	Daniel Cray	None
Plainfield, N. J.	Martin B. Stutsman	Fred Toegel	Arthur E. Crone T	Charles A. Peterson†	Frederick W. Cook	Florence M. Bowman
Plattsburg, N. Y.	Leander A. Bouyea	Walter J. Arbenger	Susan E. Arthur T	Frank Bourdeau†	George M. Elmendorf	Helen E. Hale
Pleasantville, N. J.	Thomas F. Crawford	Nehemiah Andrews	H. W. Helfrich, Jr.	Carl F. Hansen†	Simon M. Horstick	Catherine Boice
Plymouth, Mass.	James A. White		Elmer R. Harlow A	Fred A. Sampson†	Anson B. Handy	Charlotte Haskins
Plymouth, Pa.	C. W. Honeywell	George Trebilcox	John J. Roberts C	William H. McAlarney‡	Henry S. Jones	None
Pocatello, Idaho	Robert M. Terrell	J. Ward Green	J. Ward Green T	Mark Manly‡	E. Norman Vaughn	Edna M. Jarboe
Pomona, Calif.	Urban R. Ziegler	H. A. Leigh	F. L. Baynham	Ed. W. Hopkins‡	Emmett C. Clark	Miss S. M. Jacobus
Ponca City, Okla.	C. E. Northcutt	C. E. Norton	George F. Smith	Sid Spore‡	Charles P. Howell	Mrs. Paul E. Sterba
Pontiac, Mich.*	Frank B. Ruf	H. A. Maurer	E. H. Tinsman	W. R. Ransom	James H. Harris	Adah Shelley
Port Angeles, Wash.	R. E. Davis	N. M. Hawkins	S. J. Lutz	Vernon J. Robinson‡	Forrest W. Breakey	Jennilee Norris
Port Arthur, Tex.*	Fred L. Bachert	A. F. Hine	E. S. Foreman	E. B. McSwain	G. M. Sims	Frances E. Carter
Port Chester, N. Y.	William B. Banister	Richard X. O'Connell	Maurice Singer	Eugene F. Buckley	Evans Jones	Clara S. Merritt
Port Huron, Mich.	George L. Harvey	Emma C. Fitzpatrick	Thomas H. Molloy	M. N. Petit	Laurens Packard	Leila B. Wilcox
Port Jervis, N. Y.	Wendell E. Phillips	John F. Cleary	Paul A. Symonds T	Charles F. McCoy†	Arthur H. Naylor	Leora E. Dugar
Portland, Me.*	Phillip Deering	A. Edwin Smith	John R. Gilmartin T	Leo P. Hinds†	William B. Jack	Jane Burbank
Portland, Ore.	Joseph K. Carson, Jr.	George R. Funk	R. E. Riley	Hiram Y. Welch‡	C. A. Rice	Anne M. Mulheron
Portsmouth, N. H.	Robert Marvin	Peter J. Hickey	Robert M. Bruce A	Joseph H. Morrill†	Harry L. Moore	Hannah G. Fernald
Portsmouth, Ohio*	Joseph L. Kountz	Evangeline Justice	James D. Williams	Henry H. Eccles‡	Frank Appel	Mrs. Frank W. Moulton
Portsmouth, Va.*	Vernon A. Brooks	L. C. Brinson	L. C. Brinson A	R. L. Hutchins	H. A. Hunt	Esther M. Wilson
Pottstown, Pa.	Jesse R. Evans	Edmund W. Critchley	Earl B. Bechtel	(Board of 10)	Frank M. Haiston	Freda E. Gloss
Pottsville, Pa.	Claude A. Lord	G. A. Berner	Aaron Moore	John B. Dingler	L. A. BuDahn	Edith Patterson
Poughkeepsie, N. Y.	George V. L. Spratt	Robert F. Jones	Le Grande Crippen T	Edgar B. Baker	Ward C. Moon	Mary Corliss
Providence, R. I.	James E. Dunne	Raymond P. McElroy	William F. Brown A	Joseph H. Kiernan†	Alexander J. Stoddard	Clarence E. Sherman
Provo, Utah	Mark Anderson	I. G. Bench	Mary F. Smith A	L. M. Atwood	Aldous Dixon	Maline Sumner
Pueblo, Colo.	George J. Stumpt	George W. Clark	George J. Stumpt	Thomas A. Christian‡	J. H. Risley	Mary L. Strang
Quincy, Ill.	Leo W. Lenane	Duke Schroer	Leo F. Amen C	Charles W. Zang	W. E. Nelson	Margaret Ringier
Quincy, Mass.	Thomas S. Burgin	Emery L. Crane	George H. Bonsall	Michael T. Sullivan†	James N. Muir	Galen W. Hill

Table VII-A.—Directory of City Officials in all Cities Over 10,000—Continued

City	Mayor	City Clerk	Chief Finance Officer	City Assessor	Superintendent of Schools	City Librarian
Racine, Wis.	William J. Swoboda	Frank J. Becker	James C. Peterson C	Walter E. Hood	W. C. Giese	Miss M. L. Hunt
Rahway, N. J.	John E. Barger	Wilfred L. Baldwin	John J. Hoffman T	George W. Boodwill†	Arthur E. Perry	Ruth L. Peters
Raleigh, N. C.	George A. Iseley	J. E. Sawyer	George A. Iseley	Henry G. Holding‡	P. S. Daniels	Mrs. J. S. Atkinson
Rapid City, S. D.*	C. L. Doherty	C. I. Leedy	August Becker	William H. Jackson	E. B. Bergquist	Marjorie Smith
Reading, Pa.	J. Henry Stump	J. A. Glassmoyer		Milton E. Bortz	Thomas Ford	A. D. Keator
Red Bank, N. J.	Charles R. English	Amy E. Shinn	Julia M. Keough T	George W. Bray	Edwin C. Gilland	H. Gertrude Capen
Redlands, Calif.	Will L. Fowler	C. P. Hook	Theodore Krumm	C. P. Hook	Henry G. Clement	Mabel Inness
Reno, Nev.	John A. Cooper	J. B. Reese	C. H. Knox	Frank Campbell‡	Otis E. Vaughn	Henry Miles
Rensselaer, N. Y.	William T. Wright	Harvey C. Younghans	Katherine B. SandersonT	Charles S. Finkle†	Walter S. Clark	Kathleen G. Millis
Revere, Mass.	James M. O'Brien	Albert J. Brown	Robert M. Copeland A	John M. Liset†	Carl F. Lindstol	Nina E. Cross
Richmond, Calif.*	W. W. Scott	A. C. Farris	Marie A. Whitesides A	J. O. Ford	W. T. Helms	Norah McNeill
Richmond, Ind.	Joseph M. Waltermann	Harold D. Salter	George W. Coons C	Earl Kinley	W. G. Bate	Ada Bernhardt
Richmond, Va.	J. Fulmer Bright	E. S. Bolen	L. B. Edwards C	John C. Goode	Jesse H. Binford	Thomas P. Ayer
Ridgefield Park, N. J.	Arthur W. Kneerim	Elwood G. Hoyt	Herbert I. Lowe T	Joseph A. Cerina†	A. Ray Palmer	Mrs. Muriel Kern
Ridgewood, N. J.	Frank D. Livermore	Wilbur Morris	William J. Tonkin	Albert C. Ames	Irwin B. Somerville	Elizabeth Butcher
River Rouge, Mich.	Arthur L. Valade	Raymond J. Peters	Raymond J. Peters	Lee L. Rivard	Alexander MacDonald	Jane Hartsig
Riverside, Calif.	E. B. Criddle	G. Albert Mills	Herbert W. Pierson A	G. V. Claytor‡	Ira C. Landis	Charles F. Woods
Roanoke, Va.*	Sidney F. Small	L. D. James	Harry R. Yates A	John M. Hart	D. E. McQuilkin	Pearl D. Hinsley
Rochester, Minn.	W. A. Moore	Lillian R. Sveom	Theodore H. TollefsonT	Ralph La Plant	George H. Sanberg	Grace M. Stevens
Rochester, N. H.	Harry H. Meader	Frank E. Hussey	J. Stacy Tripp T	William E. Jacobs†	Arthur S. Rollins	Lillian E. Parshley
Rochester, N. Y.*	Charles Stanton	Thomas P. O'Leary	Paul B. Aex C	Frank T. Curtin†	James M. Spinning	John A. Lowe
Rockford, Ill.	C. H. Bloom	Elmer O. Strand		Gus Brown‡	William W. Ankenbrand	Jane Hubbell
Rock Hill, S. C.*	Erwin Carothers	Ben R. Neely		W. W. Miller	R. C. Burts	Louise McMaster
Rock Island, Ill.	John A. Bergston	Martin T. Rudgren	Carl J. L. Wessel T	Charles Nicholls	Justin A. Washburn	Ellen Gale
Rockville Centre, N. Y.	Horace L. Allen	James H. Patten	Ervin D. Johnson T	George H. Wetjen	Floyd B. Watson	Alice H. Decker
Rocky Mount, N. C.*	T. W. Coleman	L. B. Aycock	J. E. Johnson T	John Innes	R. M. Wilson	Mrs. Nell Battle
Rome, Ga.*	A. P. McKay	E. L. Cantrell	E. L. Cantrell T	A. K. Dooly	B. F. Quigg	Helen Eastman
Rome, N. Y.	Ray Armstrong	James A. Doyle, Jr.	Lynn C. Butts T	James D. Casey†	George R. Staley	Helen Salzmann
Roselle, N. J.	Francis V. Lowden	J. F. Ostrander	Edward C. Moffitt T	George F. Dravis	John R. Patterson	Mrs. Norman Vaughan
Roswell, N. Mex.*	J. E. Moore	J. H. Dekker	J. H. Dekker T	A. C. Jones‡	D. N. Pope	Corrine Whitney
Royal Oak, Mich.*	H. Lloyd Clawson	R. Bruce Fleming	Catherine T. Currie	Duncan McRae	N. J. Quickstad	Elizabeth V. Briggs
Rutherford, N. J.	Douglas O. Mead	Harold J. Landshof	Scott D. Staples T	Warren J. Crook†	Clarence H. Fetterly	Dorothy Burrows
Rutland, Vt.	Henry H. Branchaud	Harry B. Whittier	Will L. Davis T	Henry B. Carpenter†	William W. Fairchild	Cynthia M. Gorton
Sacramento, Calif.*	Arthur D. Ferguson	Harry G. Denton	A. O. Hoover C	E. H. Nelson	Charles C. Hughes	Grace R. Taylor
Saginaw, Mich.*	Frank Marxer	Shirley W. Corrigan	Glendon J. Mowitt	Arthur Carman	Chester F. Miller	Beatrice Prall
St. Augustine, Fla.*	Walter B. Fraser	Charles E. Kettle	Charles E. Kettle A	(Board of 3)	D. D. Corbett	John E. Davison
St. Charles, Mo.	Edward J. Schnare	Clarence G. Wessler	Clarence G. Wessler	Herman D. Zumbehl	Stephen A. Blackhurst	Kathryn Linnemann
St. Cloud, Minn.	Phil H. Colignon	Grace M. Atkinson	Fred C. Lindt T	Frank Jung	H. B. Gough	Alma M. Penrose
St. Joseph, Mo.	John Schuder	Royce V. Creek	H. D. Stein C	C. A. Buis	I. E. Stutsman	Irving R. Bundy
St. Louis, Mo.	Bernard F. Dickmann	Michael J. Cullinane	Louis Nolte C	Ralph W. Coale	Henry W. Gerling	Arthur E. Bostwick

St. Paul, Minn.	Mark H. Gehan	L. R. S. Ferguson	Axel F. Peterson	E. A. Young‡	S. O. Hartwell	Jennie T. Jennings
St. Petersburg, Fla.*	John S. Smith	G. V. Leland	G. V. Leland	Phil E. Lang	George P. Hoffman	Mary Bright
Salem, Mass.	George J. Bates	John J. Connelly	John V. Cook A	Patrick A. McSweeney†	George M. Bemis	Ralf P. Emerson
Salem, Ohio	George R. Harroff	F. J. Wise	K. L. Webster A	John H. Irwin‡	E. S. Kerr	Alice R. Gladdon
Salem, Ore.	V. E. Kuhn	A. Warren Jones	C. O. Rice T	R. Shelton‡	Silas Gaisen	Maude Covington
Salina, Kan.*	F. C. Peters	Charles E. Banker	Charles E. Banker	E. R. Stanley‡	W. S. Heusner	Delia Brown
Salinas, Calif.	V. J. Barlogio	F. E. Heple	F. A. McCollum	F. E. Heple	R. D. Case	Amanda Anderson
Salisbury, Md.	E. Sheldon Jones	J. R. Laws	A. M. Ball A	W. F. Bounds	James M. Bennett	Iris Tull White
Salisbury, N. C.*	C. F. Raney	Elizabeth Massey	H. C. Holmes	J. E. Haines‡	J. H. Knox	Adelaide Bennett
Salt Lake City, Utah	E. R. Erwin	Ethel McDonald	Francis Platt A	Arthur J. Skidmore‡	J. H. Nuttall	Joanna Sprague
San Angelo, Tex.*	Joseph L. Tweedy	Mamie Barfield	E. F. Reidel A	Sam Lawhon	Felix E. Smith	Doris Wood
San Antonio, Tex.	C. K. Quin	James Simpson	Walter Tatsch A	Frank H. Bushick	J. C. Cochran	Julia Grothaus
San Benito, Tex.	E. L. Barmore	G. R. Crain		G. R. Crain	O. L. Davis	None
San Bernardino, Calif.	C. T. Johnson	John H. Osborn	C. C. Wood	M. A. Crammer‡	A. Graves	May Coddington
San Diego, Calif.*	P. J. Benbough	Allen H. Wright	G. F. Waterbury A	James Hervey Johnson‡	Will C. Crawford	Cornelia D. Plaister
Sandusky, Ohio*	Henry Hart	Beatrice Snyder	C. F. Breining T	Geo. J. Oswald‡	Frank J. Prout	Dorothy Keefe
Sanford, Fla.*	T. L. Dumas	F. S. Lamson	F. S. Lamson A	F. S. Lamson	T. W. Lawton	Mrs. Elton Moughton
San Francisco, Calif.	Angelo J. Rossi	Harry I. Mulcrevy	Leonard S. Leavy C	Russell L. Wolden‡	Edwin A. Lee	Robert Rea
San Jose, Calif.*	Charles Bishop	John J. Lynch	Roy E. Walter A	Hayden W. Pitman‡	W. L. Bachrodt	Edith Daley
San Leandro, Calif.*	Raymond L. Billings	E. F. Hutchings	E. F. Hutchings	E. F. Hutchings	A. J. Cartright	Mary Brown
San Mateo, Calif.*	Frank P. Simmen	E. W. Foster	Charles A. Ginnever T	E. W. Foster	George W. Hall	Inez Crawford
Santa Ana, Calif.	Fred C. Rowland	E. L. Vegely	Lloyd H. Banks A	James Sleeper‡	Frank A. Henderson	Ethel Walker
Santa Barbara, Calif.	Edmund O. Hanson	George D. Geib	George D. Geib A	W. W. Smith	Curtis E. Warren	Frances B. Linn
Santa Cruz, Calif.	Roy Hammond	S. A. Evans	S. A. Evans T	W. A. Horton‡	C. R. Hobrook	Minerva H. Waterman
Santa Fe, N. M.	Charles B. Barker	Willie J. Rounseville	Willie J. Rounseville T	Jose I. Madrid‡	Isabel Eckles	Salome Anthony
Santa Monica, Calif.	William H. Carter	T. D. Plumer	T. D. Plumer T	T. D. Plumer	Percy R. Davis	Elfie Mosse
Santa Rosa, Calif.*	George R. Cadan	N. L. Donovan	John Hawkes A	John Hawkes	Jerome O. Cross	Ruth Hall
Sapulpa, Okla.*	F. M. Horn	A. H. Chapman	W. C. Kohlenberg A	C. C. Grimes‡	E. O. Shaw	Mayme B. Clark
Saratoga Springs, N. Y.	Addison Mallery	Robert Goss	Mary L. Mulqueen	Charles J. Lynch†	Harris Crandall	None
Saugus, Mass.	George H. Quamsley	Walter A. Wilson	Edward Gibbs, Jr. A	John J. Mullen†	Vernon W. Evans	Laura Taylor
Sault St. Marie, Mich.*	George Laundy	Mark Sheply	R. R. Reinhart T	S. G. Carlton	G. G. Malcolm	Alice Clapp
Savannah, Ga.	Thomas Gamble	J. F. Sullivan	H. Lee Fulton, Jr.	E. F. Lovell†	O. B. Hzong	Miss O. F. Wyeth
Schenectady, N. Y.*	Robert Baxter	Simon Etkin	C. H. Greene C	Jesse H. Fonda†	W. H. Pillsbury	Henry Glen
Scranton, Pa.	Stanley J. Davis	Wm. P. Huester	Edward Eisele C	(Board of 3)‡	John H. Dyer	Harold Wooster
Seattle, Wash.	Charles L. Smith	H. W. Carroll	H. W. Carroll C	Roy D. Misoner‡	Worth McClure	Judson T. Jennings
Sedalia, Mo.	Julian H. Bagby	J. M. Bailey	B. J. Bahner	Edwin L. Gorman	Heber U. Hunt	Grace M. Young
Selma, Ala.	L. P. Burns	R. M. Watters	V. B. Atkins	John S. Pollard‡	P. M. Munro	Betty Keith
Seminole, Okla.	J. N. Harber	Herman C. Sullivan	Jack Moore T	V. Z. Anders‡	John G. Mitchell	Esther J. Sheets
Shaker Heights, Ohio	William J. Van Aken	E. P. Rudolph	E. P. Rudolph	John A. Zangerle‡	Frederick H. Bair	None
Shamokin, Pa.	A. G. Shissler	John C. Wary	Victor Cannistra	(Board of 14)	Paul Whitmyer	None
Sharon, Pa.	J. Fred Thomas	Fred S. Williams	Harry T. Stewart	William B. Nightwine	W. D. Gamble	Eleanor Carver
Shawnee, Okla.*	Phil A. Watson	J. C. Coleman	Charles C. Porter A	Ben H. Hunter‡	A. L. Burks	Mrs. R. W. Funk
Sheboygan, Wis.	Willard M. Sonnenburg	Erwin Mohr	Wilbur Brehm C	H. E. Steffen	Henry E. Smith	Bertha Marx
Shelby, N. C.	H. S. Woodson	Miss Reeves Forney	Bessie Reinhardt A	T. V. McKinney‡	B. L. Smith	Mrs. Grover Beam
Shelbyville, Ind.	L. E. Webb	Lulu Porterfield	Lulu Porterfield T	Clarence Arnold‡	W. F. Loper	Bertha Bowlby
Shelton, Conn.	Frank V. Crofut	J. Stirling Edwards	Edward L. Miller T	(Board of 2)	Harry E. Fowler	Jessamine Ward
Shenandoah, Pa.	Joseph T. Sepauley	A. F. Schlitzer	Annie Schaeffer	J. V. Tierney	A. J. Ratchford	

TABLE VII-A.—DIRECTORY OF CITY OFFICIALS IN ALL CITIES OVER 10,000—Continued

City	Mayor	City Clerk	Chief Finance Officer	City Assessor	Superintendent of Schools	City Librarian
Sherman, Tex.*	H. G. Tuck	J. C. Bryant	W. Morgan Works	Roscoe S. Russell	L. T. Cook	Dorothy Montgomery
Shorewood, Wis.*	C. E. Torrey	John L. Jones	H. A. Schmitt	Frank F. Schultz	H. S. Hemenway	Floyd Hansen
Shreveport, La.	Sam S. Caldwell	Mamie Turner	John McW. Ford	A. G. Hammett‡	E. Weldon Jones	Lois White Henderson
Sioux City, Iowa	W. D. Hayes	Edgar V. Moone	D. S. Lewis	P. C. Cockrill	L. W. Feik	Mildred Pike
Sioux Falls, S. D.	A. N. Graff	Andrew Norstad	Andrew Norstad A	G. R. Eliker	A. A. McDonald	Alberta Caille
Somerville, Mass.	Leslie E. Knox	Norman E. Corwin	Frederick W. Hale A	Maurice F. Ahearn†	Everett W. Ireland	George H. Evans
South Bend, Ind.	George W. Freyermuth	Mary B. L. Taylor	Fred Woodward C	Glenn A. Carpenter‡	Frank E. Allen	Ethel G. Baker
Southbridge, Mass.			Joseph E. Desrosier A	Philias C. Cassavant†	Fuller L. Austin	Ella E. Miersch
South Gate, Calif.	Harold E. Pomeroy	H. C. Peiffer	William Rempel	Edward W. Hopkins‡	(County)	Helene G. Norton
South Milwaukee, Wis.	Charles J. Plotz	Herman Daehling	Herman Daehling	Clinton Fowle	J. P. Mann	Barbara Olson
South Orange, N. J.	D. W. Figgis	M. A. Fitzsimmons	Howard S. Watkins T	John F. O'Brien†	John H. Bosshart	Helen Harris
South Pasadena, Calif.*	John C. Jacobs	Nettie A. Hewitt	Nettie A. Hewitt	E. W. Hopkins‡	George Bush	Georgia Diehl
South Portland, Me.*	Ernest Henry	Harry A. Brinkerhoff	(Board of 3)	Ray A. Heath†	Lorey C. Day	Olive E. Gould
South River, N. J.	John F. Fitzpatrick	George A. Bowen	Guy Gilbert	Joseph A. Fegelski†	Lester A. Rodes	Sarah T. M. Brown
South St. Paul, Minn.	S. W. Dennison	E. L. Sloan	Joseph Jerhoff T	George E. Carpenter‡	I. T. Simley	Grace Dorival
Spartanburg, S. C.	Ben Hill Brown	T. K. Fletcher	Ben Hill Brown	Paul M. Allen‡	L. W. Jenkins	Mary Baugham
Spokane, Wash.	Arthur W. Burch	O. A. Dirkes	H. D. Dearling A	H. L. Kingsland‡	Orville C. Pratt	George W. Fuller
Springfield, Ill.	John W. Kapp, Jr.	Marie M. Smith	Harry B. Luers	Ray D. Stout‡	Frank Vasey	Martha Wilson
Springfield, Mass.	Henry Martens	Clifford F. Smith	Albert E. Neale A	Stephen D. O'Brien†	John G. Granrud	Hiller C. Wellman
Springfield, Mo.	Harry D. Durst	F. E. Rosback	B. E. Jared A	John W. Bass‡	H. P. Study	Harriet M. Horine
Springfield, Ohio*	Charles P. Baxter	R. L. McIntire	William A. Luibel	Harold M. Fross‡	F. M. Shelton	Gentiliska Winterrowd
Stamford, Conn.	Alfred N. Phillips, Jr.	None	Joseph A. Boyle T	Justin A. McCarthy	Leon A. Staples	Alice M. Colt
Statesville, N. C.	Thomas G. Shelton	H. H. Yount	H. H. Yount T	W. R. Plott‡	R. M. Gray	Edith B. Conway
Staunton, Va.*	Wm. A. Grubert	Miss C. V. Herndon	W. L. Hall	S. D. Holsinger	L. F. Shelburne	Mrs. O. L. Denton
Steelton, Pa.	James J. Coleman	Charles E. Newbaker	W. P. Dailey		O. H. Aurand	None
Sterling, Ill.	W. E. Long	Andrew Huber	William A. Krohn	G. A. Over	H. B. Price	Carolyn Brucker
Steubenville, Ohio	Earl D. Applegate	Thomas W. Porter	J. A. Cartledge A	H. K. Robinson‡	Russell H. Erwine	Elinore J. Neidengard
Stevens Point, Wis.*		Eleanore Glodoske	Eleanore Glodoske T	Eleanore Glodoske	Joseph A. Peck	Aileen MacGeorge
Stockton, Calif.*	Ralph Fay	Bessie L. Trahern	J. P. Campbell A	J. P. Campbell	Ansel S. Williams	Ida E. Condit
Stoneham, Mass.	Harry R. Dockam	Charles A. Owen	Charles A. Owen	John J. Kenney†	Charles E. Varney	Martha A. Jackson
Stratford, Conn.*	Vernon S. Morehouse	William H. Wilcoxson	William H. Shea	William H. Shea†	E. Ward Ireland	Frances S. Russell
Streator, Ill.	George P. Elias	F. J. Hart		Elmer Howell	H. K. Whittier	Alice E. Arthur
Struthers, Ohio	T. A. Roberts		John F. Pearce A	John J. Arnold‡	H. E. Zuber	None
Suffolk, Va.*	Jack W. Nurney	Charles L. Hutchins	George S. Swain T	Claude E. Eley	John E. Martin	Nannie Birdsong
Summit, N. J.	James W. Bancker	Frederick C. Kentz	Chauncey S. Hickok T	Norman S. Garis†	John B. Dougall	Mrs. Hill
Sumter, S. C.*	F. B. Creech	S. K. Rowland		(County)	Miss L. C. McLaurin	Mrs. T. C. Reed
Sunbury, Pa.	Morris R. Michaels	Mary E. Holsapple	Roy H. Eisely	Chas. F. Romberger	C. C. Madeira	None
Superior, Wis.	Bryn Ostby	R. E. McKeague	W. B. Howard C	Alfred Howe	W. R. Davies	Martha B. Merrill
Swampscott, Mass.	Phillip E. Bessom	Ralph D. Merritt	Horace R. Parker	John B. Earp†	Frank L. Mansur	Lucy M. Eveleth
Sweetwater, Texas*	L. L. Armor	W. H. Whaley	S. H. Bothwell	W. H. Whaley	R. S. Covey	Mrs. L. C. Vinson
Swissvale, Pa.	D. J. Madigan	Benjamin B. Caldwell	G. D. Hammond		Carl S. Bailey	
Syracuse, N. Y.	Rolland B. Marvin	Thomas E. Kennedy	Chester H. King C	Edward Hourigan†	G. Carl Alverson	Paul M. Paine

Tacoma, Wash.	George A. Smitley	Genevieve Martin	C. V. Fawcett T	Fred Smith‡		
Tallahassee, Fla.*	L. A. Wesson	B. H. Bridges	B. H. Bridges T	B. H. Bridges	F. S. Hartsfield	Maggie Williams
Tamaqua, Pa.	Peter J. Barton	Francis Seidel	John F. West		F. G. Horner	Kathryn M. Schaeffer
Tampa, Fla.	R. E. L. Chancey	P. R. Bourquardez	George V. Booker C	W. H. Campbell	E. L. Robinson	Helen Virginia Stelle
Taunton, Mass.	Arthur E. Poole	Edwin A. Tetlow		Joseph P. McKenna†	Wendell A. Mowry	Maydell Murphy
Taylor, Pa.	John A. Evans	E. T. Daniels	Ralph White T		William J. Powell	None
Temple, Tex.*	W. S. Sealey	W. B. Hoyle	W. B. Hoyle C	W. B. Hoyle	L. C. Proctor	Mrs. Chas. Black
Terre Haute, Ind.	Sam Beecher	Alonzo C. Duddleston	Katherine Beecher C	George Helman‡	George C. Carroll	Florence Crawford
Texarkana, Ark.	E. C. Seibert	G. E. Vinson	W. C. Kuhl T	Mrs. Blanton Booker‡	P. N. Bragg	
Texarkana, Tex.	William V. Brown	G. D. Garrett	O. Colaw	Walter Braumiller	H. W. Stilwell	Georgia H. Clark
Thomasville, Ga.	B. S. Inman	C. C. Pittman	H. L. Key	(Board of 3)	B. B. Broughton	Fannie Evans
Thomasville, N. C.*	D. A. Long, Jr.	B. H. Harris	B. H. Harris T	I. S. Brinkley‡	J. N. Hauss	Elouise Ward
Tiffin, Ohio	Charles S. Yingling	Robert W. Hertzer	Robert W. Hertzer A	F. William Grill‡	Paul V. Brown	Jessie Hershiser
Toledo, Ohio*	Roy C. Start	L. W. Davis	C. H. Austin A	H. T. Shenefield‡	R. E. Dougdale	Carl P. Vitz
Tonawanda, N. Y.	Christ S. Warren	Moss W. Simson	Christ W. Schulmeister T	George Hutchison	Ralph Mosher	Katharine Kohler
Topeka, Kan.	H. G. Barrett	F. W. Knapp	Dean Van Ness	D. H. Huntington‡	A. J. Stout	Julia K. McCarty
Torrington, Conn.	Ernest E. Novey	Anthony W. Telesca	J. N. Brooks T	Eugene V. Madeux†	George J. Vogel	Katherine W. Sanford
Traverse City, Mich.	M. O. Champney	O. C. Moffatt	J. E. Ehrenberger	Gregor Gerst	Lars Hockstad	Alice Wait
Trenton, N. J.*	William J. Connor	John L. Haney	W. Willard Schwab	Robert R. Volk†	Paul Loser	Howard L. Hughes
Trinidad, Colo.	David M. Ralston	James Ingles	Alice E. Moore T			Ruth Justin
Troy, N. Y.	Chester J. Atkinson	James M. McGrath	Lawrence J. Collins C	John W. Byrne†	George H. Krug	Fanny C. Howe
Tucson, Ariz.*	Henry O. Jaastad	Charles C. Irvin	J. T. Manders A	Charles M. Taylor‡	C. E. Rose	Mary D. Breathitt
Tulsa, Okla.	T. A. Penney	Milton W. Davis	Earl E. Logan	Dan Rowe‡	H. M. Gowans	Alma Reid McGlenn
Turtle Creek, Pa.	W. R. Cunningham	Chas. L. McClintock			W. A. Rodgers	Kathryn Allison
Tuscaloosa, Ala.	Luther Davis	H. M. McLeod	D. O. Parker	George D. Johnston‡	J. M. Burnett	Julia Pough
Two Rivers, Wis.*	Otto F. Wilke	John P. Hoffman, Jr.	John P. Hoffman, Jr. A	William Halberg	Fred G. Bishop	Mrs. B. H. Knight
Tyler, Texas*	Oscar Burton	G. V. McNallie	G. V. McNallie T	S. A. Shelton	J. M. Hodges	Elizabeth Haynes
Union City, N. J.	Lewis B. Eastmead	Wilfred G. Turner	Thomas A. Nolan C	Joseph Haas†	Arthur O. Smith	Kalman J. Littauer
Uniontown, Pa.	John G. Bail	C. H. Cale	C. J. LaClair	Smith Nabors	J. Nelson Mowls	Mrs. H. D. Hutchinson
University City, Mo.	David L. Millar	Miss E. L. Bruns	B. F. McMorris C	Martin L. Neaf‡	Charles Banks	None
Urbana, Ill.	John Gray	Bess M. Holmes	George Hurd	George Keller	T. H. Cobb	Alice Wesley
Utica, N. Y.	Vincent R. Corrou	Anthony Sisti, Jr.	Thomas Nelson, Jr. C	(Board of 4)	John De Camp	Laure C. Foucher
Valdosta, Ga.	J. D. Ashley	J. B. Chisholm	J. B. Chisholm T	D. A. Denmark†	A. G. Cleveland	Miss E. Havenkotte
Vallejo, Calif.	Fred H. Heegler	Alf. E. Edgecombe	Fred H. Heegler	George Hildrith	Elmer Cave	Gertrude Doyle
Valley Stream, N. Y.	Henry Waldinger	F. G. Chalmers	Anthony Becher T	Jasper C. Dibble†	Harry W. Gross	Elizabeth Kelly
Vancouver, Wash.	C. A. Pender	C. A. McDonah		George M. Walker‡	P. F. Gaiser	Marion M. Pirkey
Vandergrift, Pa.	J. A. Grimm	F. L. Young	R. C. George	H. Culp‡	John R. Kurtz	Jennie McKenzie
Ventura, Calif.*	Frank J. Dennis	Grace Woodruff	Grace Woodruff C	H. R. Morris	E. L. Van Dellen	Elizabeth R. Topping
Vicksburg, Miss.	J. C. Hamilton	Margaret Clack	J. C. Hamilton	Abe Keinsky	H. V. Cooper	Mahala Birchett
Vincennes, Ind.	Joseph W. Kimmel	Joseph I. Muentzer	Joseph I. Muentzer T	M. E. Hoffman	V. L. Eikenberry	Jane Kitchell
Virginia, Minn.	P. E. Barker	A. E. Bickford	A. E. Bickford	Fred J. Moilan	H. R. Brown	Edith A. Rechcygl
Waco, Tex.*	Joseph W. Hale	Otis W. DeHay	J. L. Smith C	J. C. Dillard	R. H. Brister	Ethel Simmons
Wakefield, Mass.	V. Richard Fazio	Frederic S. Hartshorne	Arthur H. Boardman T	Hugh Connell†	Willard B. Atwill	Helen F. Carleton

Table VII-A.—Directory of City Officials in all Cities Over 10,000—Continued

City	Mayor	City Clerk	Chief Finance Officer	City Assessor	Superintendent of Schools	City Librarian
Walla Walla, Wash.	Dorsey M. Hill	Ray Appling	P. M. Winans	Stanley R. Wright‡	W. M. Kern	Ellen Garfield Smith
Wallingford, Conn.	Dennis J. Hennessey	William B. Hall	Dennis J. Hennessey		H. Morton Jeffords	Dorothy Chase Nunn
Waltham, Mass.	Frederick L. MacDonald	Richard Steele	Harlan W. Cutter T	Frank Gallagher†	William H. Slayton	Leslie T. Little
Warren, Ohio	G. A. Bjorson	Elizabeth J. Jones	B. M. Hillyer A	David H. Wick‡	H. B. Turner	Josephine Lytle
Warren, Pa.	R. W. Steber	Mrs. M. L. Dougherty	M. R. Emery	Roy Heermans†	J. G. Bossman	Mary B. Toyer
Warwick, R. I.	John A. O'Brien	Thomas Coates	Nicholas Ferretti A	Harold P. White†	Warren A. Sherman	William H. Lane
Washington, D. C.	Melvin C. Hazen	Roland M. Brennan	Daniel J. Donovan A	William P. Richards	Frank W. Ballou	George F. Bowerman
Washington, Pa.	W. W. Hoyt	John Griffiths	E. G. Rowland	Mrs. M. McBurney	Meyers B. Horner	Janet M. Clark
Waterbury, Conn.	T. Frank Hayes	John P. Fitzmaurice	Daniel J. Leary C	John H. Crary†	Thomas J. Condon	Emelyn Barrett
Waterloo, Iowa	M. J. Morgan	Charles C. MacKay	Charles C. MacKay A	J. A. Townsley	Charles Kittrell	Callie Weider
Watertown, Mass.	James H. Sheridan	William P. McGuire	William W. Norcross, Jr.	Edward F. Wright†	Wilfred H. Price	Lydia W. Masters
Watertown, N. Y.*	David D. Kieff	M. E. Carnes	Perley B. Dorr T	Chester P. Hoyt†	Charles E. Sabin	Karl George
Watertown, S. D.	B. N. Hagna	Marela Hopkins	Marela Hopkins A	H. D. Rice	Harold E. Mackenzie	Mary Parmalee
Watertown, Wis.	Walter F. Reichardt	Alvin H. Stallman	Alvin H. Stallman C	Louis Kronitz	R. A. Buell	Florence C. Hays
Waterville, Me.	Robert M. Jackson	Arthur J. Cratty	None	Ralph F. Thurston†	C. E. Glover	
Watervliet, N. Y.*	James F. Donlon	Katharine V. Moran	Thomas A. Mahoney T	(Board of 3)	William Richmond	None
Waukegan, Ill.	Mancel Talcott	Frank G. Wallin	Edw. W. McDermott T	Jay Merchant	John S. Clark	Laura J. Perrin
Waukesha, Wis.	George W. Coutts	Frances M. Martin	Charles E. Hughes C	Leo Martin	G. O. Banting	Dorothy A. Smith
Wausau, Wis.	George W. Borowitz	Jay L. Brown		Ernest J. Ziebell	Everett Hirsch	Cora I. Lansing
Wauwatosa, Wis.	A. C. Loose	W. T. Whipp	W. T. Whipp	William Tubesing	W. T. Darling	Miss L. Loveland
Waycross, Ga.*	Sam T. Wright, Jr.	Walter E. Lee	Walter E. Lee T	(Board)	Ralph Newton	Elizabeth Blackshear
Waynesboro, Pa.*	J. W. Croft	A. Stover Fitz	W. B. Hunter T	(Board of 3)‡	D. J. Keener	Grace Hildegrand
Webster, Mass.	Joseph A. Patenaude	John E. Hickey	John E. Hickey	George Morgan†	James A. Lobban	Phoebe P. Kingsbury
Webster Groves, Mo.	John B. Chipman	George E. Waite	Edwin F. Chapman	Fred Norris	Willard E. Goslin	Eleanor B. Manning
Wellesley, Mass.	John McIntosh	John T. Ryan	George G. S. Perkins T	Richard Cunningham†	S. Monroe Graves	Kathleen Kennedy
Wenatchee, Wash.	C. T. Haskell	P. W. Low	W. H. Little	John R. DeLaney‡	John W. Goodard	Alta Chambers
West Allis, Wis.	M. V. Baxter	M. C. Henika	Irvin F. Knoebel A	Joseph Brady	Harry B. Nash	Willard O. Mishoff
Westbrook, Me.	Carroll M. Richardson	Harold N. Lord	Frank A. Chase T	Frank E. Webb†	Guy V. Sinclair	Jennie G. Andrews
West Chester, Pa.	George J. Brinton	Fred J. Wahl	John B. R. Heed	T. Parke Hayes	Walter Philips	Sara Bedford
Westerly, R. I.	John L. Monti	W. Russell Dower	James M. Pendleton T	George E. Broughton†	Willard H. Bacon	Sallie E. Coy
Westfield, Mass.	Raymond H. Cowing	Harold Whittemore	Mary E. Walsh A	Herder C. Wood†	Chester D. Stiles	Harold T. Dougherty
Westfield, N. J.	Walter P. Barclay		William Davies	Eugene G. Hanford†	Charles A. Philhower	
West Frankfort, Ill.	Paul Moore	R. J. Todd	Larkin Griffin		Ras Swofford	Mrs. Holland
West Hartford, Conn.*		C. C. Thomson	Frazar B. Wilde	Louis W. Slocum	L. H. Bugbee	Margery K. Burditt
West Haven, Conn.	Charles F. Schall	George K. Traser		Charles Maynard†	Seth G. Haley	
West New York, N. J.	Joseph Stilz	Charles Swensen	Andrew Best	(Board of 3)	Harry L. Bain	Jennie Thompson
West Orange, N. J.	Frederick C. Erwin	Ronald C. Alford	George C. Kayes T	William Kerr†	Solomon C. Strong	None
West Palm Beach, Fla.*	F. Theo Brown	Mrs. J. R. Gardner	Frank M. Hannon T	Sidney G. Trownsell	J. A. Youngblood	Maude E. Clarke
West Springfield, Mass.	Henry S. Johnston	Henry E. Schmuck	Henry E. Schmuck T	Myron L. Brown†	John R. Fausey	Marion Bowler
West Warwick, R. I.	James Brennan	Ernest J. Mailloux	Frank P. Duffy	John Cassidy†	John Deering	Edith Barton
Wewoka, Okla.	H. W. Carver	M. M. Sebastian	Guy B. Van Sandt	V. Z. Anders‡	Harry D. Simmons	Ethelyn Markley

Weymouth, Mass.	Marshall F. Spear	Clayton B. Merchant		John F. Dwyer†	Parker T. Pearson	Clarence F. Whipple
Wheeling, W. Va.*	Charles F. Schultze	Harry T. Clouse	William H. Pfarr T	Karl G. Sailor‡	J. P. McHenry	Etta M. Roberts
White Plains, N. Y.	Walter Rogers	George Zechiel	Richard Appel	William J. Weise	H. Claude Hardy	Clara Hopper
Whiting, Ind.	James T. McNamara	Edith E. Langenhan	Edith E. Langenhan T	James S. McCarthy	W. W. Borden	Margaret Smith
Whittier, Calif.	Newton L. Adams	Debbie E. Allen	W. C. Pyle T	Debbie E. Allen	Will E. Wiley	Ruth Ellis
Wichita, Kan.*	Frank Nighswonger	C. C. Ellis	E. S. Worrell A	C. P. Hale‡	L. W. Nayberry	Ruth Hammond
Wichita Falls, Tex.*	John T. Young	J. H. Crouch	J. H. Crouch	W. S. Starnes	H. D. Fillers	Lucia Powell
Wilkes-Barre, Pa.	Charles N. Loveland	Harvey Weiss	Thomas W. Brown	George M. Yencha	Allan C. Bacon	Mary N. Baker
Wilkinsburg, Pa.	William R. Yocum	John C. Deal	G. Paul Moore	(County)	William C. Graham	Fred S. Evans
Williamsport, Pa.	Charles D. Wolfe	Byron C. Houck	Edgar H. Maitland	S. J. Webster	Sylvester B. Dunlap	O. R. H. Thomson
Willimantic, Conn.	Pierre J. Laramee	Arthur L. Clark	E. Frank Bugbee	Arthur L. Clark	E. A. Case	Marion E. Shouse
Wilmette, Ill.*	Harry C. Kinne	Nicholas P. Miller	Harry W. Miller T	John S. Clark‡	J. R. Harper	Anne Whitmack
Wilmington, Del.	Walter W. Bacon	Homer C. Simmons	James B. McManus	Weller E. Stover†	S. M. Stouffer	A. L. Bailey
Wilmington, N. C.	Walter H. Blair	J. R. Benson	W. Louis Fisher	Addison Hewlett‡	Ray Funderburk	Emma Woodward
Wilson, N. C.*	Charles B. McLean	A. C. McKinnon	W. E. Warren T	Carl F. Batts‡	K. R. Curtis	Mrs. W. M. Moss
Winchester, Mass.	Harold V. Farnsworth	Mabel W. Stinson	William E. Priest	Harry T. Winn†	James J. Quinn	Cora A. Quimby
Winchester, Va.*	C. R. Anderson	Clark Smith	W. A. Baker T	Charles McVicar	Garland R. Quarles	C. Vernon Eddy
Winnetka, Ill.*	William B. Moulton	Stella Winslow	Elizabeth Uhe		C. Washburne	Mary Hewes
Winona, Minn.	A. H. Maze	George W. Hofmann	Arthur J. Frey	Jacob L. Mayer	D. F. Dickerson	Mary E. Black
Winston-Salem, N. C.	W. T. Wilson	F. J. Peterson, Jr.	F. J. Peterson, Jr.	Vernon Flynt‡	John Watson Moore	Janet C. Berkeley
Winthrop, Mass.	Leonard C. Atkinson	Donald S. McLeod	Isaiah W. Crowell	Oliver F. Green†	Edward R. Clarke	Dorothy L. Kinney
Woburn, Mass.	Edward W. Kenney	William E. Kane	Hugh F. Gilgun A	John T. O'Neil†	George I. Clapp	William D. Goddard
Woonsocket, R. I.	Felix A. Toupin	Raymond A. Jarret	George H. Roberts, Jr. A	Louis T. Rocheleau†	Leon Farrin	Grace H. Hall
Wooster, Ohio	William L. Long	Creed Shearer	Elsie A. Williams	Dan S. Yoder‡	C. M. Layton	Eugenia W. Glenn
Worcester, Mass.	Walter J. Cookson	Malcolm C. Midgley	Harold J. Tunison T	John A. Swan†	Walter S. Young	Robert K. Shaw
Wyandotte, Mich.	Thomas A. Davis	Lawrence J. LaCourse	John T. McWhirter T	William A. McClenahen	Fred W. Frostic	Mae Girardin
Xenia, Ohio*	Harry M. Fisher	A. V. Perrill	A. V. Perrill A	J. J. Curlott‡	L. Hammerle	Ruth Ann Dennis
Yakima, Wash.	H. C. Temple	Pearl Benjamin	Ray Washburn	E. G. Campbell‡	A. C. Davis	Helen Remsberg
Yonkers, N. Y.	Joseph F. Loehr	William H. McCabe	James E. Hushion C	Timothy Murray†	Lamont Hodge	Grinton I. Will
York, Pa.	Harry B. Anstine	Henry Butler	John L. Snyder	Charles Witmyer	Dr. Ferguson	Katharine Shorey
Youngstown, Ohio	Lionel Evans	John H. Lemon	Frank W. Barton	John J. Arnold‡	George E. Roudebush	Clarence W. Sumner
Ypsilanti, Mich.	Ray H. Burrell	Harvey C. Holmes	Mabel I. Stadtmiller T	Donald F. Comstock	Ernest H. Chappelle	Lottie Coombs
Zanesville, Ohio	William P. Wetherald	Ralph J. Christ	Henry Stemm A	Earl G. Dunn‡	Charles T. Prose	Mabel F. Henderson

Table VII-B

DIRECTORY OF CITY OFFICIALS IN ALL CITIES OVER 10,000

Names of city officials as reported in February, 1936. In the column, "Director of Public Works," † indicates title is superintendent of streets; ‡ indicates city engineer. Under "Director of Parks or Recreation," P indicates superintendent of parks; R indicates director of recreation. An asterisk (*) indicates a county official or board.

City	Director of Public Works	Fire Chief	Police Chief	Director of Public Welfare	Health Officer	Director of Parks or Recreation
Aberdeen, S. D.	J. G. Colohan‡	E. I. Kingsley	W. J. Goetz	None	J. D. Adams	S. H. Anderson
Aberdeen, Wash.	S. C. Watkins‡	Charles A. Borum	George S. Dean	None	B. O. Swinehart	Peder Questi P
Abilene, Tex.	O. K. Hobbs‡	J. Ray Roe	W. R. Sibley	None	Scott W. Hollis	W. V. Womack
Ada, Okla.	W. P. Armstrong†	Ed C. Haley	Raymond Raines	J. D. Willoughby	O. E. Welbourn	(Board of 3) P
Adams, Mass.	William G. Plunkett	Charles Hiser	Edward H. Cassidy	Harry E. Davis	James F. McLaughlin	(Board of Selectmen)
Adrian, Mich.	Adelbert Vedder	Arthur Whitney	Arch T. Wilson	Henry J. Mobus	W. S. MacKenzie	Adelbert Vedder
Akron, Ohio	W. F. Peters	William F. Woehler	Frank J. Boss	Jacob M. Zang	M. D. Ailes	Charles F. Fisher
Alameda, Calif.	George E. Sperbeck‡	Thomas M. Lane	Vern Smith	Mrs. S. J. Ackermann	Peter Paul Baron	A. C. Benton
Albany, Ga.	J. Fred Smith†	D. W. Brosnan	C. Ray	None	W. D. Martin	W. Carl Smith
Albany, N. Y.	Kenneth W. Marsh	Michael J. Fleming	David Smurl	Leo M. Doody	Daniel P. O'Leary	Frederick Futterer
Albert Lea, Minn.	C. V. Jones‡	Alex Larson	Miles Norton	None	D. S. Branham	Herbert Schlagel P
Albuquerque, N. M.	E. O. Betts‡	W. A. Westerfeld	Patrick O'Grady	None	James R. Scott	None
Alexandria, La.	I. W. Sylvester‡	R. A. Neff	F. E. David	Mrs. E. L. Adrion	R. B. Wallace	Robert W. Bringhurst
Alexandria, Va.	H. G. McCartney‡	J. M. Duncan, Jr.	J. S. Arnold	Barbara K. Watkins	W. L. Schafer	Virginia W. Ryder R
Alhambra, Calif.	Clayton W. Paige‡	Frank A. Bovet	M. R. Spencer		S. J. Stewart	L. E. Winter P
Aliquippa, Pa.	C. A. Dinsmore	C. B. Ransom	W. L. Ambrose		J. E. Tanner	
Allentown, Pa.	Earle W. Meckley‡	Edward P. Erb	Clarence R. Mensinger	None	J. Treichler Butz	Edwin W. German P
Alliance, Ohio	Mark Montagne	J. E. Held	Harry Stark		G. O. Rowland	E. E. Kidwell
Alpena, Mich.	A. M. Hopperstead	R. E. Wilson	Fred W. Stinson		F. J. O'Donnell	A. M. Hopperstead
Alton, Ill.	C. L. Pitchforce‡	John Tisius	Gus Rotsch	None	D. M. Roberts	August Dormann P
Altoona, Pa.	Frank M. Hunter	T. W. Alleman	H. S. Carey	W. S. Simpson	Raymond A. Herbert	E. E. Stall
Amarillo, Tex.	H. R. Smith‡	George B. Cooper	W. R. McDowell	Fred E. DeCoster	B. M. Primer	C. H. Fitz
Ambridge, Pa.	R. A. Nadeau‡	William Rittelmann	Andrew Bires	None	Louis Herrmann	None
Ames, Iowa	J. H. Ames	L. R. Morris	W. J. Cure		B. D. Atchley	L. B. Spinney P
Amesbury, Mass.	Fred W. Merrill†	James E. Feltham	John J. O'Brien	Lillian M. Brady	Clarence S. Morse	None
Amsterdam, N. Y.	Clarence Hesslin	James Stewart	William E. Cline	Victoria Sierzega	Patrick J. Fitzgibbons	Charles Stover P
Anaconda, Mont.	Walter N. Riley	Henry Quane	T. L. Cullen	Frank Provost	J. J. Malee	Walter N. Riley
Anaheim, Calif.	E. P. Hapgood‡	Rudolph Nyboe	James S. Bouldin	Mona Price	K. H. Sutherland*	Rudolph Boysen P
Anderson, Ind.	Herbert L. Gwinup‡	Frank Clem	Joseph Carney	None	George B. Metcalf	Emery W. Jackson
Anderson, S. C.	F. R. Sweeny‡	A. S. Mauldin	W. W. Driskell	None	E. E. Epting	J. C. Holler
Annapolis, Md.	Harry E. Bean	Jesse A. Fisher	William Curry	T. G. Basil	James J. Murphy	None

Ann Arbor, Mich.	Geo. H. Sandenburgh‡	Charles Andrews	Lewis W. Foley	George L. McCollum	John A. Wessinger	Eli A. Gallup P
Anniston, Ala.	H. P. Harris‡	E. E. Mayes	G. W. Rutledge		G. A. Cryer	
Ansonia, Conn.	Thomas Pratt	Theodore M. Terry	John J. Mahoney	John J. Walters	Louis H. Wilmot	Carl W. Tallberg R
Appleton, Wis.	Lloyd M. Schindler‡	George P. McGillan	George T. Prim	T. C. McConnell	William C. Felton	J. L. Wolf P
Ardmore, Okla.	Clint Dove	Frank Jennings	J. M. Hartnitt	None	A. Y. Easterwood	Clint Dove
Arkansas City, Kan.	D. A. Lawhe‡	Harry McCullough	Lester Richardson	None	O. E. Strodtman	C. O. Brock
Arlington, Mass.	John E. Mitchell	Daniel B. Tierney	Archie F. Bullock	Clifford W. Cook	William H. Bradley	John B. Byrne
Arnold, Pa.	P. J. Malick	J. C. Bruncsak	Sherman Hill	Joe Carroll	William Ihrig	J. A. Carroll
Asbury Park, N. J.	Orville Winterstella	William S. Taggart	Horace L. Byram	Harry Harsin	Budd H. Obert	Orville Winterstella
Asheville, N. C.	Weldon Weir	A. L. Duckett	William F. Everett	John W. Williams	John W. Williams	Weldon Weir
Ashland, Ky.	A. T. Somerville	Burris Hensley	C. F. Howard	A. T. Somerville	R. D. Higgins	None
Ashland, Ohio	Clarence E. Iceman	Charles L. Clark	Herman D. Fetzer	Robert P. Bogniard	Robert P. Bogniard	E. B. Hettinger
Ashland, Wis.	James Phillips‡	William A. Saunders	Clarence H. Overdahl		C. O. Hertzman	Charles Maslowski
Ashtabula, Ohio	C. R. Stanhope‡	R. N. Mahan	A. J. Kane	J. W. O'Brien	J. H. Park	None
Astoria, Ore.	H. M. McCallister	C. E. Foster	John K. Acton		Nellie S. Vernon	H. M. McCallister
Atchison, Kan.	E. E. Hellener‡	H. N. Sowers	Willard C. Linville	W. K. Fast	W. K. Fast	LaVerne Stucker
Athens, Ga.	J. G. Beacham	E. F. Lester	E. W. Wood		W. W. Brown	
Athol, Mass.	James G. Cotton†	Ernest L. Smith	Patrick J. Murphy	R. Burton Waterman	Frank W. Fuller	Robert L. Lincoln
Atlanta, Ga.	Clarke Donaldson‡	O. J. Parker	T. O. Sturdivant	Frank Miller*	J. P. Kennedy	George I. Simons P
Atlantic City, N. J.	William F. Casey	Joseph H. Leeds	James McMenamin	George Ortlip	Samuel L. Salasin	Joseph A. Paxson
Attleboro, Mass.	J. O. Taber	Fred A. Clark	George D. Rapport	Charles A. Bowen	Ralph P. Kent	S. M. Stone P
Auburn, Me.	F. W. Ford, Jr.	G. Edward Bancroft	Harry W. Rowe	G. A. Arnold	Shirley J. Nurse	Vincen C. Canham
Auburn, N. Y.	D. M. Dunning, Jr.‡	Fred Washburn	Chester J. Bills	Lucille Chisholm	J. W. Copeland	William Aubin
Augusta, Ga.	E. E. Pund	John B. Kennedy	C. J. Wilson	Mrs. Edwin M. Harris	Henry G. Callison	E. E. Pund
Augusta, Me.	Matthew Broderick†	George R. McCurdy	John J. O'Connell	F. Lester Judkins	George Coombs	Doris Macomber
Aurora, Ill.	Clayton A. Day	Lloyd E. Gramley	A. G. Wirz	None	George W. Haan	Clayton A. Day
Austin, Minn.	George L. Brown‡	Nels Jensen	Paul Enochson	Mrs. Rochford	P. A. Lommen	Mr. Tucker
Austin, Tex.	J. E. Motheral‡	J. E. Woody	R. D. Thorp	E. O. Chimene	Banner Gregg	J. A. Garrison
Bakersfield, Calif.	J. Holfelder‡	W. E. Van Meter	R. B. Powers		P. J. Cuneo	Miriam Gurr P
Baltimore, Md.	Bernard L. Crozier	Howard Travers	Charles D. Gaither	T. J. S. Waxter	Huntington Williams	G. L. Nichols
Bangor, Me.	Phillip H. Glover	Joseph P. McCosker	Thomas I. Crowley	Cornelius J. Frost	Harry D. McNeil	Phillip H. Glover
Barberton, Ohio	William Jamison	Claude Witwer	Fred Werntz	Paul L. Maloney	H. A. Finefrock	None
Barre, Vt.	Thurman W. Dix	John C. Heney	Dennis Donahue	Nellie B. Balich	J. J. Tomasi	L. R. Hutchinson
Bartlesville, Okla.	J. E. McCormick	H. D. Scott	L. W. Turner	F. E. McHam	William J. Bishop	William Trautman
Batavia, N. Y.	Roy S. Henderson	Harry V. Gerling	Henry W. Ware	Ralph J. Burdett	E. F. Will	Mrs. Llewellyn Smith
Baton Rouge, La.	George E. Oldham‡	Robert A. Bogan	King Strenzke	Mrs. C. C. Devall	T. Jeff McHugh	Eugene Cazedessus P
Battle Creek, Mich.	Frank C. Wagner	W. P. Weeks	Hugh Gordon	A. J. Shouldice	A. A. Hoyt	E. C. Rice
Bay City, Mich.	George L. Lusk	Harry C. Crumb	Frank Anderson	Bertha K. Bunn	George W. Moore	George L. Lusk
Bayonne, N. J.	Eugene McCarthy	James G. Hogan	Cornelius O'Neill	Michael Griffin	William Brooke	Bert Daly
Beacon, N. Y.	Robert B. Post	Charles Kimbark	Jesse B. Dingee	Philip H. Rowland	Charles B. Dugan	W. H. Hamm R
Beatrice, Neb.	W. P. McClanahan†	Cecil Hess	Paul Acton	J. B. High	Paul Acton	E. T. Weekes
Beaumont, Tex.	R. C. Black‡	S. D. O'Conor	L. B. Maddox	L. O. Bernhagen	W. W. Dunn	Frank L. Bertschler P
Beaver Falls, Pa.	H. J. Brotherton	Richard Timmins	William Davidson	None	H. Burt Plummer	H. B. McCray
Bedford, Ind.	Henry Pearson‡	James Cornwell	A. M. Rainbolt	None	Charles Blackburn	William Ingalls
Bellaire, Ohio	Ed Conaway	Charles Gratz	Francis Moran		W. J. Shepard	William Powell P

Table VII-B.—Directory of City Officials in all Cities Over 10,000—Continued

City	Director of Public Works	Fire Chief	Police Chief	Director of Public Welfare	Health Officer	Director of Parks or Recreation
Belleville, Ill.	William Johnson‡	Walter Finklein	Thomas H. Lonie	None	William Farley, Jr.	None
Belleville, N. J.	Patrick A. Waters	Robert A. Reid	Michael J. Flynn	Joseph King	Eugene T. Berry	William D. Clark
Bellevue, Pa.	William D. Jones	Henry J. Gercken	William Darling	William D. Jones	Goldie P. Brown	William D. Jones P
Bellingham, Wash.	John M. Adams‡	S. Everett McGinnis	R. R. Reed		I. W. Powell	John Gibson
Belmont, Mass.	J. Leslie Woodfall‡	William H. Hill	John J. O'Brien	Arthur E. Hough	Thomas F. Harris	Lewis S. Harris
Beloit, Wis.	C. J. Popelka‡	Elmer Fairbert	Daniel G. Torrisi	Ranghild Boe	R. S. Vivian	Owen Baker P
Benton Harbor, Mich.	C. R. Wightman	Irving Clauser	Charles Kocher	(County)	E. R. Taylor	C. R. Wightman P
Berkeley, Calif.	Harry Goodridge‡	George Haggerty	John Greening	Marjorie Carpenter	Frank L. Kelly	Charles Davis R
Berlin, N. H.	P. L. Murphy	O. B. Bergquist	Walter J. Hynes	Ermond Hughes	N. B. Dresser	(Board of 3) P
Berwick, Pa.	Charles M. Hidlay†	Fred McAfee	Harry Peterson		Charles Ross	
Berwyn, Ill.	Charles Tourek	James Hrach	Joseph Pilat		E. J. Farrell	Frank Terdina
Bessemer, Ala.	Jap W. Bryant	L. B. Hill	Cephus Ross	Roberta Morgan	R. V. Hazlewood	Felton Collier
Bethlehem, Pa.	Robert L. Fox‡	A. E. Anderson	Ernest Stocker	Robert Pfeifle	Edward Brader	Ario Wear P
Beverly, Mass.	James W. Blackmer	John Cressy	Joseph C. Murney	Carrie Masury	Alonzo O. Woodbury	James W. Blackmer
Beverly Hills, Calif.	William R. Metz‡	Lloyd Canfield	Charles C. Blair		Charles F. Nelson	George V. Chapman P
Biddeford, Me.	Albert Cadorette†	Frank Cantara	Rodolphe Vanasse	Henry Boisvert	Oscar Perrault	Joseph L. Stone P
Big Spring, Tex.	E. V. Spence	Olie Cordill	J. T. Thornton	E. V. Spence	H. W. Leeper	E. V. Spence
Billings, Mont.	R. T. Hurdle‡	V. H. Steele	V. A. Lechner	None	A. E. Stripp	L. L. Worthington
Biloxi, Miss.	John Swanzy	Charles Sentell	Alonzo Galbrich	E. E. Moore	E. E. Moore	(Commission)
Binghamton, N. Y.	John A. Giles‡	E. E. Brown	L. C. Abel	H. S. Tolley	C. J. Longstreet	F. J. Pierson
Birmingham, Ala.	J. D. Webb‡	B. O. Hargrove	E. L. Hollums	Roberta Morgan	J. D. Dowling	R. S. Marshall
Bismarck, N. D.	T. R. Atkinson‡	R. H. Hamro	W. R. Ebeling	(County)	A. M. Fisher	Myron H. Atkinson
Bloomfield, N. J.	Joseph W. Obreiter‡	George E. Koeber	Charles F. Jensen	William H. Redfearn	Joseph C. Saile	C. A. Emmons, Jr.
Bloomington, Ill.	Scott F. McCullough‡	Rolla B. Neal	Paul F. Gierman		B. Markowitz	
Bloomington, Ind.	John T. Stapleton‡	B. M. Hazel	Robert E. Eller	Mary Waldron	James Frill	M. R. Currie
Bluefield, W. Va.	Kyle L. Bruce	E. L. McClure	C. N. Wilson	None	David B. Lepper	None
Blue Island, Ill.	R. B. Hammond	John Link	Albert Eick	Pauline Kirby	Albert Roemisch	Edward C. Maroney
Blytheville, Ark.	Joe Carney‡	Roy Head	E. A. Rice	A. M. Washburn	M. O. Usrey	None
Bogalusa, La.	H. E. Willis‡	Elmer G. Smith	T. A. Magee	R. R. Starnes	J. H. Slaughter	H. E. Willis P
Boise, Idaho	C. C. Stevenson‡	W. A. Foster	J. Emer Harris	Maybelle Keyser	C. K. Macey	T. J. McLeod
Boone, Iowa	George A. Nelson‡	William A. West	James B. Reid		William Woodburn	(Board of 3) P
Boston, Mass.	Christopher J. Carven	Edward F. McLaughlin	Eugene M. McSweeney	John C. L. Dowling	William B. Keeler	William P. Long P
Boulder, Colo.	H. C. McClintock	E. A. Johnson	R. C. Prater	Rudolph Johnson	H. L. Morency	H. C. McClintock
Bowling Green, Ky.	E. P. Harris‡	John Moltenberry	George B. Donnelley		G. M. Wells	James W. Davis
Braddock, Pa.	G. M. Dillon	T. K. Martin	R. J. Butler	R. Schlessinger	James O. Wills	
Bradford, Pa.	J. H. Quirk‡	E. B. Larkin	J. E. Cochran	(County)	R. G. Vogel	J. A. Polley
Brainerd, Minn.	R. T. Campbell‡	F. W. Fuller	Thomas Templeton		V. E. Quanstrom	A. R. Falconer P
Braintree, Mass.	John J. Drinkwater‡	Fred A. Tenney	John J. Heaney	(Board)	Thomas J. Henshon	(Board of 3) P
Brawley, Calif.	O. F. Weissgerber‡	H. L. Stewart	J. L. Cromer	None	John L. Parker	Grant Leach P
Bremerton, Wash.	C. C. Casad	S. B. Lent	J. W. Tribble	None	D. H. Polk	J. A. McGillivray

Bridgeport, Conn.	Peter Brewster	Thomas Burns	Charles Wheeler	John Galla	Richard O'Shea	George Eames P
Bridgeton, N. J.	Boyd M. Westcott	Louis G. Heller	George T. Hamlyn	Joseph M. Stratton	John G. Robbins	Albert E. Hess
Bristol, Conn.	Daniel J. Donovan	Morgan G. Farrell	Ernest T. Belden	William F. Smithwick	B. B. Robbins	Thomas J. Scott P
Bristol, Pa.	John S. Roberts, Jr.‡	Clifford L. Hagerman	Linford J. Jones		John M. Wright	
Bristol, R. I.	James Holmes†	Robert J. Anderson	Anthony J. Ferrara	Charles E. Burns	Manuel F. Sylvia	(Board) R
Bristol, Tenn.	Arthur Green†	W. R. Collin	R. L. Morton	Fred V. Vance	L. B. Snapp	Fred V. Vance P
Brockton, Mass.	Augustus J. Masefield‡	Frank F. Dickinson	William J. Murphy	John P. Murphy	Alvah W. Mawbey	Daniel W. Field P
Brookfield, Ill.	Walter D. Wilson‡	F. B. McDowell	Thomas Mahoney		Harriet L. Hockendorf	
Brookline, Mass.	Henry A. Varney‡	Selden R. Allen	H. Allen Rutherford	Kate Ellis	Francis P. Denny	Edward P. Sheehan P
Brownsville, Tex.	George M. Hillyer‡	T. P. Sarran	J. T. Armstrong	None	T. A. Kinder, Jr.	None
Brownwood, Tex.	Sam Thomas	Rance Pettit	Bert Hise	None	J. M. Horn	None
Brunswick, Ga.	J. C. Slaughter	J. H. Harrison	J. E. Register	Mrs. J. E. Lambright	J. W. Simmons	
Bucyrus, Ohio	R. L. Hertzer†	William F. Mader	Philip Trautman		W. G. Carlisle	
Buffalo, N. Y.	George J. Summers	William R. Castimore	James W. Higgins	Robert M. Smyth	Francis E. Fronczak	Frank A. Coon P
Burbank, Calif.	Howard I. Stites‡	Guy Miltimore	Elmer H. Adams	David T. Rittenhouse	T. H. Ransom	Dewey Krukeberg P
Burlingame, Calif.	C. M. Thomas‡	Wilkie J. Dessin	John Harper		Wade Macomber	Frank Anderson P
Burlington, Iowa	H. A. Vollmer	F. J. Ostertag	Fred J. Machholz	None	George Kramer	Fred Schneider P
Burlington, N. J.	Charles Lucas†	John Conrey	Frank Gilbert		Kathryn C. Phillips	Alfred Rundle R
Burlington, Vt.	George C. Stanley‡	C. D. Stockwell	J. H. Harrington	Ethel B. Mildram	Erald F. Foster	Thomas F. Conlon
Butler, Pa.	Fred M. Harper‡	I. S. Zorb	Wilbur R. Kennedy	George M. Thompson	H. Fulton Moore	Archie M. Rensel
Butte, Mont.	Floyd A. Hamill	Fred Martin	Walter I. Shay		Frank J. Williams	(Board)
Cairo, Ill.	Mike Egan†	Peter Lind	Wesley Hironimous	None	C. L. Weber	C. R. Dunlap P
Calumet City, Ill.	George O. Consoer‡	Anton Miller	Anton Miller		A. Nady	Edward Fedosky P
Cambridge, Mass.	Wm. R. McMeniment†	Herman E. Gutheim	Timothy F. Leahy	James Finnegan	Simon B. Kelleher	Stephen H. Mahoney
Cambridge, Ohio	H. R. Lloyd	C. C. Long	J. J. Gibson		Carl M. Oshe	None
Camden, N. J.	Frank J. Hartmann	John Lennox	Arthur Colsey	Frederich von Nieda	Arthur L. Stone	George E. Brunner
Campbell, Ohio	Andrew J. Hamrock	James A. Gustinella	Frank Cunningham	Andrew J. Hamrock	Frank Mariner	Joseph Moore
Canonsburg, Pa.	H. M. Day‡	W. H. Arnold	Harold Addis		Frank Milligan	
Canton, Ill.	Howard Gibbons‡	George Ruey	B. E. Cook	None	J. C. Simmons	John Pugh
Canton, Ohio	John A. Shisler‡	Robert Mesnar	Ira A. Manderbaugh	William Lehman	Frank M. Sayre	Clifford Schnake
Cape Girardeau, Mo.	John R. Walther‡	Harry Rabe	E. W. Hirsch		Lee Slagle	Frank Batchelor P
Carbondale, Pa.	John J. Collins†	Joseph C. Healey	Frank J. O'Boyle	None	Arthur J. Dearie	George J. Lesher P
Carlisle, Pa.	George P. Searight	James Dysert	Charles E. Strock		W. C. Stephens	George P. Searight
Carnegie, Pa.	Robert Bell	Orian Baux	C. H. Keisling		A. B. Lafferty	
Carteret, N. J.	Joseph G. Jomo‡	William Rossman	H. J. Harrington		Frank A. Born	Edward A. Strack
Casper, Wyo.	Frank S. Knittle‡	Oscar Hiestand	F. G. Scherck		J. C. Camp	
Cedar Rapids, Iowa	D. L. Williams†	E. P. Kohout	R. S. Tapper	F. K. Hahn	V. H. Hasek	Edwin Stefan P
Central Falls, R. I.	Clarence W. Blais	Frank J. Callahan	George E. Collette	Wilfred D'Aoust	C. H. Boucher	Joseph Allard
Centralia, Ill.	H. B. Stover‡	C. Rittenhouse	Wm. Kaelin		J. M. Haney	Glen Sherman
Chambersburg, Pa.	R. D. Rhodes, Jr.‡	Harry Evans	H. S. Byers		Frank J. Croft	C. H. Pensinger P
Champaign, Ill.	A. M. Danely‡	John Ely	Roy Argo		C. George Appelle	Lee Greenman P
Chanute, Kan.	R. B. Reeves‡	R. G. Stowell	J. E. Lindquist		R. A. Light	
Charleroi, Pa.	A. A. McDonald‡	Henry J. Lowstuter	Peter Bege		J. M. Hill	
Charleston, S. C.	J. H. Dingle‡	John H. Wohlers	Chris H. Ortmann	C. Floride Bissell	Leon Banov	A. H. Vonkolnitz
Charleston, W. Va.	H. L. Campbell‡	J. L. McLane	W. A. Tully		H. B. Robins	A. O. Ratliff P

Table VII-B.—Directory of City Officials in all Cities Over 10,000—Continued

City	Director of Public Works	Fire Chief	Police Chief	Director of Public Welfare	Health Officer	Director of Parks or Recreation
Charlotte, N. C.	Lloyd McC. Ross‡	W. H. Palmer	E. D. Pittman		G. L. Rea	W. J. Cartier
Charlottesville, Va.	S. L. Williamson	C. H. Page	M. F. Greaver	Margaret L. Grant	C. Howe Eller	Mrs. Courtney Morris R
Chattanooga, Tenn.	E. R. Betterton†	Eugene J. Bryan	Eugene J. Bryan	E. D. Bass	E. D. Bass	B. M. Weaver
Chelsea, Mass.	James A. O'Brien	David M. Hudson	Charles M. Finn	Robert E. Coyne	John F. Welch	Arthur J. Carolan
Chester, Pa.	F. G. Hartvigson‡	Thomas Canavan	Harry Robinson		H. C. Donahoo	Clifford H. Peoples
Cheyenne, Wyo.	Z. E. Sevison‡	Ed P. Taylor	T. J. Cahill	Archie Allison	Henry Dillman	Ed Warren
Chicago, Ill.	Oscar E. Hewitt	Michael J. Corrigan	James P. Allman	Joseph L. Moss*	Herman N. Bundesen	Robert J. Dunham P
Chicago Heights, Ill.	Allen Fox‡	George Mahnke	Louis E. Smith		Hugo Long	Robert G. Davis
Chickasha, Okla.	Ron Stevens	Frank Dews	M. L. Thomas		S. O. Marrs	C. A. Griffin
Chicopee, Mass.	Thomas Robinson‡	Frank E. Landers	Frank O'Callahan	Thomas McElhome	Paul G. Martel	Ike Alpert
Chillicothe, Ohio	Edgar Hess	John Luvis	Ben Routt		Raymond E. Bower	Robert Barnhart
Cicero, Ill.	Anton Krupicka	George Knol	Theodore Svoboda		Frank J. Pokorney	Edward J. Pacl P
Cincinnati, Ohio	J. E. Root	Barney Houston	W. E. Weatherly	Robert C. Goodwin	Frank H. Harder	John K. Rose P
Clairton, Pa.	Warren W. Scherer†	Francis Tepe	H. E. Fulmer		W. F. Connelly	E. J. Rascati P
Claremont, N. H.	L. J. Gould†	C. E. Sears	Wm. C. Nobbs	James Bowles	W. P. Prescott	R. G. Blanc R
Clarksburg, W. Va.	Richard Scott‡	J. J. Martin	Roy O. Ross	Josephine Williams	R. L. Osborn	J. M. Reynolds R
Clarksdale, Miss.	W. S. Bobo‡	R. W. Maxwell	T. B. Birdsong, Jr.	None	N. C. Knight	Virginia Curtis R
Cleburne, Tex.	S. M. Ballew†	A. B. Russell	J. W. Miles	None	J. M. Stallcup	None
Cleveland, Ohio	Miles E. Evans	James E. Granger	George J. Matowitz	Fred W. Ramsey	Harold J. Knapp	Hugo E. Varga P
Cleveland Hgts., Ohio	H. H. Canfield	O. F. Romann	W. G. Barrows	H. H. Canfield	Robert Lockhart	H. H. Canfield
Cliffside Park, N. J.	Valentine C. Franke	James McGrath	Frank Borrell	Karl D. Alexander	Fred J. Dyer	Arthur J. Rooney
Clifton, N. J.	John L. Fitzgerald	James Sweeney	James N. Marsh	Jacob Van Brockhaven	Lester F. Meloney	John L. Fitzgerald
Clinton, Iowa	Edward T. Carey‡	Albert Krenz	Martin Duffy		F. A. Hohenschuh	Leo Hannaher P
Clinton, Mass.	George Forrester‡	William E. Powers	Michael E. Kelley		Frederick E. Murphy	
Coatesville, Pa.	William C. Emigh‡	Elmer C. Speakman	Ralph W. McNeil		Charles V. Peace	Frank W. Pawling
Coffeyville, Kan.	E. L. Brown‡	Sol E. Hanna	Clarance A. Lang	J. D. Byers	R. L. Singleton	J. D. Byers P
Cohoes, N. Y.	Walter J. Byron‡	John T. Kelley	John E. Burke	James E. Mullen	E. M. Bell	William Fleming
Collingswood, N. J.	Arthur E. Armitage	Cooper Foster	Charles Fluharty	R. J. Mattern	Harold K. Eynon	Arthur E. Armitage
Colo. Springs, Colo.	Frank O. Ray‡	Fred A. Taylor	Hugh D. Harper		O. R. Gillett	T. C. Kirkwood P
Columbia, Mo.	W. B. Cauthorn‡	T. M. Walden	O. H. Pollock	Katherine Benner	H. P. Muir	
Columbia, Pa.	William Colin	Samuel Morr	Paul Thomas	Jim Brown	M. G. Rodenhaser	
Columbia, S. C.	W. S. Tomlinson‡	A. McC. Marsh	W. H. Rawlinson		P. E. Payne	Gary Paschal
Columbus, Ga.	J. M. Graddy	Monte McEachern	H. W. Cornett		W. E. Mayher	Edwina Wood
Columbus, Miss.	H. H. McClanahan‡	J. L. Beaty	J. A. Morton		None	
Columbus, Ohio	Llewellyn Lewis	Edward P. Welch	Fred F. Kundts	Fred G. Bennett	Nelson C. Dysart	Emerson C. Betz P
Compton, Calif.	Albert B. Gidley‡	Edwin Dowd	E. A. West		F. E. Estes	K. W. Mason R
Concord, N. H.	Fred W. Lang	William T. Happny	Victor J. Moore	Arthur E. Roby	Travis P. Burroughs	Frank T. Atkinson P
Concord, N. C.	Walter L. Furr‡	John L. Miller	B. F. Widenhouse	E. Farrell White*	D. G. Caldwell*	None
Connellsville, Pa.	J. E. Hoenshel‡	W. E. De Bolt	Andrew Thomas		J. W. Goldsmith	C. F. White
Connersville, Ind.	Russel Crouse	Joe Rudd	P. P. Fettig		H. Smelser	M. Hassett
Conshohocken, Pa.	Philip Gravenese	Theodore Speaker	Francis Blake	John Kelly	Thomas S. White	Charles Cauvel

Coraopolis, Pa.	William Erwing†	Wayne Shanks	George Colvin	(County)	David Clever	John Hazel
Corning, N. Y.	William O. Drake‡	John W. McCarthy	A. W. Eckess	Joseph Morrill	Henry E. Elwood, Jr.	
Corpus Christi, Tex.	Calvin Cock‡	W. H. Anderson	Lee Petzel		Dr. Bricklay	Lon Erwin P
Corsicana, Tex.	William V. Mowlam‡	E. L. Keith	Will S. Knight		William T. Shell, Jr.	
Cortland, N. Y.	A. R. Reilly	Franklin C. Pierce	Edgar Grinnell	Thomas F. Walsh	Merle L. French*	A. R. Reilly
Coshocton, Ohio	Victor Johnson	William West	Ray Duling		J. D. Lower	
Council Bluffs, Iowa	Jack Boyne‡	William Grote	George L. Bennett		J. M. Moskovitz	(Board of 3)
Covington, Ky.	Ben Vastine	Frank A. Northcutt	John Putthoff		Theo Sallee	Alex Howard
Cranston, R. I.	Elton F. Durfee	Daniel F. Young	James G. Miller	John A. Hamilton	Daniel S. Latham	J. R. Lubbrano R
Crawfordsville, Ind.	William S. Harding‡	Harrison Young	Thomas W. Rice		F. N. Daugherty	John Warbritton
Cudahy, Wis.	Frank P. Schade‡	Julius Seiy	John C. Medrow		S. H. Kash	George Ponts
Cumberland, Md.	Henry W. Schaidt‡	Reid C. Hoenicka	Oscar Eyerman	Harvey H. Weiss	Joseph P. Franklin	Edgar Reynolds
Cumberland, R. I.	Edward J. Gill†	John A. Savage	James T. Bradley	Edward R. Hughes	Stephen A. Kenney	
Cuyahoga Falls, Ohio	F. R. Ritchie	M. E. Harrington	R. F. Duffy		R. H. Markwith	F. R. Ritchie
Dallas, Tex.	A. P. Rollins	S. E. Hanson	R. L. Jones	Ethel Randall	J. W. Bass	Foster Jacoby P
Danbury, Conn.	Elijah Sturdevant	John H. McNamara	George J. Schoen		Felix Tomaino	(Board) P
Danvers, Mass.	Austin L. Littlefield†	Joseph E. Kelley	John T. McDewell	Wallace E. Simpson	Hugo Nappe	Irving E. Blanchard
Danville, Ill.	Lowell H. Kirby‡	Frank M. Davis	Richard H. Johnston	Nellie Dowling	C. M. Cook	Claude Johnston
Danville, Va.	C. L. Scott, Jr.	L. F. Mitchell	J. H. Martin	R. W. Garnett	R. W. Garnett	Charles Graves
Davenport, Iowa	Ralph C. Graham	Richard A. Kelley	Sam Kelly	Walter Clasen	George Braunlich	C. O. E. Boehm P
Dayton, Ohio	George F. Baker	William W. McFadden	R. F. Wurstner	E. V. Stoecklein	A. O. Peters	S. E. Seitner P
Daytona Beach, Fla.	K. D. Mills	B. B. Hart	James B. Haney		J. Ralston Wells	Raymond Clancy R
Dearborn, Mich.	Clarke M. Greene	Roy E. Mottesheard	Carl A. Brooks	Mary Buckenberger	C. A. Christensen	Henry D. Schubert R
Decatur, Ala.	A. L. Wallace‡	L. F. Elkins	C. M. Riggsbee		L. R. Murphree	(City Council)
Decatur, Ga.	W. H. Weaver‡	L. N. Morgan	George S. Swords	George S. Swords	H. Homer Allen	A. F. Newman
Decatur, Ill.	E. K. McDonald‡	William Platt	J. S. Cooper		Ralph G. Long	J. A. Frazier
Dedham, Mass.	David I. Livingston	Henry J. Harrigan	John F. Cahill	Edmund J. Gilbert	Arthur M. Wortington	Albert Jordan
Del Rio, Tex.	Otto Koog†	Harry Arfman	Amos Humphreys		D. A. York	F. J. Schmidt
Denison, Tex.	A. M. Brenneke‡	P. S. Lowe	J. R. Dishner		W. A. Lee	
Denver, Colo.	A. K. Vickery‡	John F. Healy	George W. Marland	Carl P. Schwalb	Carl P. Schwalb	George E. Cranmer P
Derby, Conn.	Robert F. Clarke†	Charles Stankye	Thomas Van Etten	Frank J. Buckley	Thomas F. Plunkett	None
Des Moines, Iowa	K. C. Kastberg	Frank Burnett	H. A. Alber	Allan Houghton	H. E. Ransom	Pete Welsh
Detroit, Mich.	L. G. Lenhardt	Walter F. Israel	Heinrich Pickert	John Ballenger	Henry F. Vaughn	Henry W. Busch P
Dickson City, Pa.	Francis Stone‡	William Grifthis	William Creavey		Joseph S. Kalwaytis	
Dodge City, Kan.	Fred Kirkpatrick	A. S. Warren	Joe Sughrue		C. E. McCarty	W. S. Ford
Donora, Pa.	L. G. Sphar	Charles Cumberland	William Smedley	Cora Vernon	Herman Lang	None
Dormont, Pa.	William F. Vegeler	Charles Thomas	R. B. Miller		F. W. Frank	John W. Lang
Dothan, Ala.	M. A. Miller	J. E. Zeigler	M. Tatum	I. C. Bates	F. G. Granger	S. E. Gellerstedt
Dover, N. H.	Walter S. Wheeler‡	Terrance W. O'Neil	Andrew H. McDaniel	James N. Tucker	George E. Brennan	(Board of 4) P
Dover, N. J.	Raymond Sharp‡	Horace Rickley	James T. Hart		John G. Taylor	Robert VanOrden R
Du Bois, Pa.	M. E. Milliren‡	Llaird Chambers	R. R. Love	W. H. Hoover	J. I. Brockbank	E. W. Fair
Dubuque, Iowa	W. H. Cullen‡	William L. Ryan	John Giellis	None	W. J. Connell	Syl. McCauley R
Duluth, Minn.	J. A. Farrell	J. A. Fisher	Oscar G. Olson	Helen Stoudt*	M. McC. Fischer	F. Rodney Paine P
Dunkirk, N. Y.	Albert G. Walter‡	Steven J. Klocek, Jr.	John J. Warren	G. M. Hoefler	Edgar Bieber	Morris Verton
Dunmore, Pa.	Sam Mastrianni‡	Frank Murphy	John J. Burke		William Ferresse	

Table VII-B.—Directory of City Officials in all Cities Over 10,000—Continued

City	Director of Public Works	Fire Chief	Police Chief	Director of Public Welfare	Health Officer	Director of Parks or Recreation
Duquesne, Pa.	Joseph A. Hughes†	Lawrence Trainor	Thomas J. Flynn	M. H. Kowallis	Francis P. Long	Frank Kopriver P
Durham, N. C.	H. W. Kueffner	F. W. Bennett	G. W. Proctor	W. E. Stanley	J. H. Epperson	C. R. Wood
East Chicago, Ind.	Z. B. Campbell‡	Ivan G. Friend	Otto Stumpf		David R. Johns	Ray Stubbe P
East Cleveland, Ohio	Max W. Garnett‡	Harry A. King	L. G. Corlett	Margaret A. Brown	George W. Stober	Harold Green
Easthampton, Mass.	M. H. Buzzee	John Lynn	James Campbell	H. E. Morrison	C. C. Buckner	
East Hartford, Conn.	C. Henry Olmsted	J. Frank Meunier	William J. McKee	Ernest Wardle	F. W. Brecker	C. Henry Olmsted
East Liverpool, Ohio	E. B. Laughlin	Thomas Bryan	Hugh McDermott	E. B. Laughlin	Roy Costello	W. H. Vodrey, Sr. P
East Moline, Ill.	Robert Benell‡	Paul Godesabois	T. J. Schafer		J. H. Fowler	S. E. Soule
Easton, Pa.	Chauncey A. Reese‡	Louis Davison	Frank C. Fredericks	Frederick C. Roberts	Reuben Raub	Roy E. Zellers
East Orange, N. J.	William D. Willigerod‡	Charles A. McGinley	Christian N. Dell	Grace E. Colvin	Frank J. Osborne	Frances H. Haire R
East Providence, R. I.	Albert A. Whitaker†	Arthur A. Griswold	James R. Crosby	John F. Newman	William H. T. Hamill	Otho F. Smith R
East St. Louis, Ill.	Ruben F. Koch‡	James M. Ames	Michael J. O'Rourke	James S. Crow	A. P. Lauman	Emmet P. Griffin P
Eau Claire, Wis.	A. R. Garnock‡	James P. Welsh	Chris. Laursen		L. H. Flynn	A. M. Olson R
Ecorse, Mich.	Richard Penny	Albert Yeager	Robert Moore	Barrett Lafferty	L. H. Van Beceleare	William W. Voisine
El Dorado, Ark.	Elmo Ahrens‡	F. H. Smith	W. E. Hickman		F. O. Mahoney	None
El Dorado, Kan.	F. E. Schide‡	Donald J. Rayburn	Charles Parton		F. A. Loman	E. E. Smith P
Elgin, Ill.	Victor H. Kasser‡	Robert W. Whalen	Joseph G. Huber	Myron M. Lehman	A. L. Mann	Frank M. Lasher P
Elizabeth, N. J.	Thomas E. Collins‡	William H. Kenah	Frank A. Brennan	Clarence A. Ward*	Louis J. Richards	William P. Neafsey
Elizabeth City, N. C.	R. W. Luther‡	J. B. Flora	R. C. Madrin	A. H. Outlaw	I. A. Ward	None
Elkhart, Ind.	Robert W. Wilder‡	Alex Dotson	A. Elmer Manning		A. W. Kistner	J. N. Myers P
Ellwood City, Pa.	Lowell W. Monroe	H. T. Plante	W. C. Morrison	Judd C. Turner	Lewis Young	Lowell W. Monroe
Elmhurst, Ill.	Alexander C. Warren	Gus Weber	George Kummerow	None	F. D. Leahy	Oakley V. Morgan
Elmira, N. Y.	Colus C. Hunter	John H. Espey	Elvin D. Weaver	Colus C. Hunter	Reeve Howland	Fred Wright
Elmwood Park, Ill.	Lee Good†	Henry Sells	Frank Rice	None	James Moxon	Kenneth Weiler R
El Paso, Tex.	H. G. Stacy‡	John T. Sullivan	L. T. Robey	W. E. Casteel	T. J. McCamant	Hugo C. Meyer
Elwood, Ind.	Orla A. Wann	James Merritt	Elmer Tunis		Merle Hoppenrath	Sam Rummell
Elyria, Ohio	I. D. Faxon	W. N. Bates	E. J. Stankard		G. E. French	F. O. Wilford P
Emporia, Kan.	Fred Humes‡	Charles Stinson	Roy L. Clay	None	C. H. Munger	Frank Lostutter
Endicott, N. Y.	C. Franklin Hunt	Charles Huber	Leroy Wike	Hubert Osterhout	Mark W. Welch	
Englewood, N. J.	Joseph B. Daily	William J. Ford	Charles A. Peterson	Charles N. Dezer, Jr.	Harry R. H. Nicholas	Charles N. Dezer, Jr.
Enid, Okla.	C. B. Lewis‡	J. D. Weissinger	Frank Vogt		R. C. Baker	I. Vany P
Erie, Pa.	A. N. Aitken‡	Michael P. Leonard	George J. Christoph	None	J. R. Smith	Gale H. Ross
Escanaba, Mich.	Arthur V. Aranson‡	Arvid Johnson	John J. Tolan	F. F. Davis	H. J. Defnet	T. F. Kessler P
Euclid, Ohio	John L. Sullivan	Ernest Earick	Charles Fox		(County)	John L. Sullivan
Eugene, Ore.	W. C. Clubb‡	W. E. Nusbaum	C. F. Bergman		R. C. Romig	Arthur Hendershott R
Eureka, Calif.	John Griffith	Eugene Berry	George A. Littlefield	(County)	W. J. Quinn	G. A. Sarvis P
Evanston, Ill.	A. W. Handford	A. N. Hofstetter	W. O. Freeman		J. W. H. Pollard	Charles T. Byrnes
Evansville, Ind.	Louis A. Geupel‡	Alex Hougland	Ira C. Wiltshire		Thomas F. Rietz	Max Ritter P
Everett, Mass.	Brenton Vaughn	James A. Evans	George O. Kenney	William J. Brickley, Jr.	William F. Hogan	Dana Hanson P
Everett, Wash.	S. Frank Spencer	Charles Swanson	George English	C. E. Costello	Walton Darrough	Oden Hall P

Fairfield, Ala.	E. J. Brid†	Y. L. Anthony	Y. L. Anthony		J. T. Duncan	J. T. Williamson P
Fairhaven, Mass.	Charles W. Knowlton‡	E. G. Spooner	George T. Sykes	F. E. Brown	William F. Delano	Mabel E. Potter P
Fairmont, W. Va.	Henry C. Scott‡	Ralph F. Doolittle	Joseph T. Hodges	Fred T. Wilson	J. A. Jamison	None
Fall River, Mass.	Thomas J. Logan	Jeremiah J. Sullivan	Abel Violette	F. W. Harrison	Ernest Morris	Howard Lathrop
Fargo, N. D.	W. P. Tarbell‡	F. L. Campion	Chas. W. Albright	Mary McKone	B. K. Kilbourne	F. G. Storrs P
Faribault, Minn.	Irwin F. Smith‡	M. S. Morgan	David C. Shifflett		Fred U. Davis	Andrew J. Keller
Farrell, Pa.	John Miller	James C. Davis	Carl McCartney		Benjamin F. Davis	John Krauss
Fayetteville, N. C.	W. W. Baker‡	S. W. Tillinghast	Barney McBryde	W. W. Baker	M. T. Foster	B. M. Ward P
Ferndale, Mich.	Charles Kneshtel	Donald D. Post	Carl L. Dick		W. L. Dumond	R. L. Peel R
Findlay, Ohio	Otto C. Gohlke	Ray Long	Leo M. Larkins	S. E. Frost	Martha Laffey	S. E. Frost
Fitchburg, Mass.	Joseph M. Peirce	Michael J. Shea	Thomas J. Godley	M. Patricia Donahoe	Fred R. Brigham	Charles F. Sweeney
Flint, Mich.	James R. Pollock	Edward Price	James V. Wills	Victor S. Woodward	L. A. Lambert	George E. McKinley
Floral Park, N. Y.	Edward P. Campbell	George Rettinger	James Humphrey		Arthur E. Goldfarb	Louis P. Weber
Florence, Ala.	W. R. Chisholm†	Donald White	Fred Reeves	Mrs. S. W. Frierson*	W. D. Hubbard	
Florence, S. C.	David G. Adams	J. E. McKain, Sr.	McLaurin Burch	None	George D. Heath	None
Fond du Lac, Wis.	Albert Huelsman	George Smithers	James J. Silgen	John Viets	M. O. Boudry	Fred Frazier P
Forest Park, Ill.	Fred Gurdes‡	John Pries	Fred Licht		George Baumgartner	
Fort Collins, Colo.	D. C. Armitage	T. P. Treadwell	G. R. Cushing		T. C. Taylor	Burgis G. Coy
Fort Dodge, Iowa	J. L. Parsons‡	H. J. Callahan	James J. Huebsch	Frank Pence*	T. M. Riordan	A. J. Steinhoff
Fort Madison, Iowa	R. J. Lewis‡	R. S. Willard	John J. Theisen		J. M. Casey	
Fort Scott, Kan.	Freeman D. Martin	Charles H. Durossette	Robert L. Wells		Fred Howell	Frank M. Vail
Fort Smith, Ark.	H. S. Peck‡	M. J. Brun	M. J. Gordon	Frances F. Buck	J. E. Johnson	H. S. Peck
Fort Thomas, Ky.	Charles H. Kuhn‡	B. J. Nielander	Louis Cook, Jr.		Frank Southgate	Charles H. Kuhn
Fort Wayne, Ind.	Robert A. Beams	John C. Stahlhut	George F. Eisenhut	Elmer Fox	J. W. Elston	Fred B. Shaaff
Fort Worth, Tex.	D. L. Lewis	S. Ferguson	Henry B. Lewis	A. H. Flickwir	A. H. Flickwir	Harry J. Adams P
Fostoria, Ohio	Eugene Smith	E. A. Doe	John Walsh		Henry A. Devore	(Board of 3) P
Framingham, Mass.	Bernard F. Merriam	Leroy Trevett	William W. Holbrook	David Moxon	John E. Dodd	Nathaniel I. Bowditch
Frankfort, Ind.	L. L. Fisher‡	James Stinson	Walter Cline		Milton T. McCarty	Harry J. Burkhalter P
Frankfort, Ky.	E. P. Triplett†	George Conway			R. M. Coblin	
Franklin, Pa.	King Gilliland†	C. R. Reib	F. M. Sheffer		C. H. Brown	J. A. Murrin
Frederick, Md.	Elmer St. C. Maxwell‡		Allen Bartgis		E. C. Kefauver	John T. Best
Freeport, Ill.	Clyde E. Rhodes‡	Albert Luedeke	A. H. Wilkey		R. J. Burns	Charles Demeter
Freeport, N. Y.	Herbert Wood	Edwin McKeeman	John N. Hartmann	Lawrence L. Luther	William Runcie	Jacob Kedenburg
Fremont, Neb.	J. Rex Henry	Ted Schmidt	C. E. Davis		R. T. Van Metre	A. E. Andersen
Fremont, Ohio	Charles Hochenedel‡	William Berger	Henry Klopfer		E. L. Vermilya	Albert Fiegelist
Fresno, Calif.	Jean L. Vincenz	W. R. Williams	Frank Truax	Z. S. Leymel	C. Mathewson	Raymond Quigley
Fullerton, Calif.	H. A. Hiltscher‡	R. R. Davis	J. M. Pearson	Jessie Evans	K. H. Sutherland	H. E. Byerrum
Fulton, N. Y.	Harry S. Andrews‡	Harry L. Waugh	Edward J. Dyer	Edward L. Walsh	Harold F. McGovern	H. S. Andrews P
Gadsden, Ala.	J. H. Meighan	Sol T. Green	S. L. O'Bannon	Bess Adams	C. L. Murphree	Mrs. Tyler Watts R
Gainesville, Fla.	G. H. Cairns	E. F. Beville			W. Lassiter	
Galesburg, Ill.	A. L. Richey‡	E. E. Cratty	A. L. Goff		F. M. Giddings	(Board of 3) P
Galveston, Tex.	W. B. McGarney‡	A. H. Backelman	Tony Messina		Walter Kleberg	W. B. McGarney
Gardner, Mass.	Nelson Beaudet	Robert M. Tappin	Cyrille Leblanc	Martin E. S. Anderholm	William P. O'Donnell	Charles R. Shaw,
Garfield, N. J.	Ernest B. Dahnert	Peter Bondonna	Nicholas Perrapato		Charles B. Bleasby	John M. Gabriel P
Garfield Hgts., Ohio	L. J. Gapinski	Otto E. Bicker	Patrick J. Gannon		(County)	

Table VII-B.—Directory of City Officials in all Cities Over 10,000—Continued

City	Director of Public Works	Fire Chief	Police Chief	Director of Public Welfare	Health Officer	Director of Parks or Recreation
Gary, Ind.	R. Howard Atcheson‡	Thomas Clune	Lawrence Studness	None	B. Atcheson	Maynard Montgomery P
Gastonia, N. C.	C. E. Rhyne	George F. McLaughen	J. C. Elliott	Mable Potts	L. N. Patrick	
Geneva, N. Y.	James W. Brennan	Louis McGuigan	R. William Morris	Carl Goodyear	Chauncey W. Grove	(Board of 3) P
Glen Cove, N. Y.	John L. Lange	John Zielazny	Frank V. McCue	Fred E. Bond	Joseph B. Conolly	John L. Lange P
Glendale, Calif.	Peter Diederich	A. H. Lankford	V. B. Browne	Louise Robinson	F. A. Wilmot	J. T. Allen
Glens Falls, N. Y.	Harold R. Slade	William J. Gates	George H. Culver	George H. Liddle	V. D. Selleck	Ruth Sherburn
Gloucester, Mass.	Paul Pohsson‡	Homer R. Marchant	Daniel M. Casey	Jeremiah Foster	Patrick Curley	P. Sheldon Sudbay
Gloucester, N. J.	George Gieseke‡	William Reynolds	James Smith		J. Alonzo Beek	
Gloversville, N. Y.	H. J. Hanmer‡	R. A. Maxson	Lewis A. Fish	Herbert L. Montanye	A. L. Johnson	George Robinson P
Goldsboro, N. C.	Z. G. Hollowell	Max Cohn	E. J. Tew	Arthur Best		Roy Parker P
Goshen, Ind.	Clell E. Firestone	Jess M. Delcamp	Gerald F. Rohn	Clell E. Firestone	G. A. Whippy	Clell E. Firestone
Grand Forks, N. D.	E. L. Lium‡	James Black	Ed Hough	Henry Kennedy	J. M. Hofto	Mrs. M. B. Kannowski
Grand Island, Neb.	C. W. Burdick	C. C. Campbell	H. L. Moore		J. G. Woodin	H. Schirkofsky
Grand Junction, Colo.	J. P. Soderstrum	Charles Downing	H. E. Decker	Bruce Brownson	E. H. Munro	Bruce Brownson
Grand Rapids, Mich.	Peter A. Kammeraad	George Boughner	Frank J. O'Malley	C. Sophus Johnson	John L. Lavan	U. M. Lowing
Granite City, Ill.	W. H. Morgan‡	James Marsh	John Tappel		M. C. Kirkpatrick	Ed Seiveking
Great Falls, Mont.	A. J. Cook‡	Harry Hogan	Charles L. Sheridan		F. L. Watkins	Thomas M. Lease
Greeley, Colo.	T. B. Moodey‡	Jess E. Mason	W. H. Boggs		W. A. Schoen	W. H. Welsh P
Green Bay, Wis.	F. J. Steeno‡	Ralph Drum	Thomas E. Hawley		H. S. Atkinson	L. Earl Foglesong
Greenfield, Mass.	Eugene L. Bond†	Herbert R. Ferris	Thomas Manning	George P. Moore	Arthur W. Hayes	James D. Abercrombie P
Greensboro, N. C.	C. W. Smedberg	Frank C. Shaw	M. D. Caffey	Blanche C. Sterne*	C. C. Hudson	Daniel R. Neal
Greensburg, Pa.	Frank E. Maddocks‡	Oscar F. Myers	George Westover		Joseph B. Cherry	F. G. Reamer P
Greenville, Miss.	F. E. Hall‡	E. V. Donovan	William Taggart	Elizabeth Peterson	J. W. Shackleford	J. P. Dennis
Greenville, S. C.	T. C. Adams‡	F. E. Donnald	J. E. Smith		I. S. Barksdale	Mrs. Francis Tindal
Greenville, Tex.	Ed B. Williams†	Charles W. Combs	Frank Wolfe		B. F. Arnold	Ed B. Williams P
Greenwood, Miss.	Charles Abbott‡	G. T. Haskins	R. L. Miller	G. L. Ray	L. A. Barnett	S. H. Montgomery P
Greenwood, S. C.	J. Hearst Coleman‡	C. E. Beaudrot	E. Y. McDonald		Joseph E. Brodie	
Griffin, Ga.	J. A. Mullens†	J. J. Powell	J. S. Harper		W. C. Humphreys	J. A. Mullens P
Grosse Pte. Park, Mich.	Charles H. Marden‡	Richard Holme	James C. Drysdale	(Township)	B. H. Warren	William G. Stamman
Gulfport, Miss.	George W. O'Dom	E. F. Thompson	B. F. Cruthirds		Daniel J. Williams	Ivan Ballenger
Hackensack, N. J.	Lee Campbell	Frank Walsh	William Munz		L. Van D. Chandler	Russell A. Summers R
Hagerstown, Md.	Samuel L. Greenawalt‡	Max Hoover	C. G. Emmert		W. R. Cameron	H. R. Rudy P
Hamilton, Ohio	C. N. Teaff	William Conlin	John C. Calhoun	R. P. Price	J. C. Baldridge	L. J. Smith P
Hammond, Ind.	Harry H. Stilley	William Nill	Thomas J. Martinson	John J. Mehan	Robert Prior	Dan Brown P
Hamtramck, Mich.	Fred R. Pabst	Edward J. Sawtell	Joseph Rustoni	John J. Matkowski	Peter E. Bolewicki	Fred R. Pabst
Hannibal, Mo.	George Farrell	E. T. Miller	Morris Shea		E. M. Lucke	Mary Harrison R
Hanover, Pa.	C. A. Eckbert	Chas. E. Donsen	Norman W. Keeney	C. A. Eckbert	Howard P. Knapper	C. A. Eckbert P
Harlingen, Tex.	A. Tamm‡	B. P. Gamble	E. W. Anglin	None	V. M. Bass	E. A. Davis
Harrisburg, Ill.	Louie Gaskins	C. Vander Pluym	George Holliday	Z. T. S. Leitch	B. E. Montgomery	
Harrisburg, Pa.	William J. Fickes†	Earl W. Swartz	George J. Shoemaker	Carter Taylor	John M. J. Raunick	J. Calvin Frank

Harrison, N. J.	John J. Bracken‡	Andrew T. Callahan	Peter F. Brady	John J. McKeon	John T. McClure	Joseph Pyne R
Hartford, Conn.	Roscoe N. Clark†	John C. Moran	Garrett J. Farrell	William J. Ryan	Thomas F. O'Brien	George H. Hollister P
Harvey, Ill.	George P. Fisher	C. W. Madsen	George Swanson		J. W. Blair	George P. Fisher
Hastings, Neb.	Perry T. Naylor‡	Robert J. Van Fleet	John A. James		J. W. Brown	Edward Manning P
Hattiesburg, Miss.	R. A. Chapman‡	C. E. Norsworthy	John F. Bennett		B. D. Blackwelder	
Haverhill, Mass.	Louis C. Lawton‡	Rufus H. Crittenden	Antonio N. Altieri	C. Archie Horne	Fred W. Morse	F. James Caswell
Hawthorne, N. J.	Robert Maitland	Charles Buono	Ryan Vandervalk		William Missouellie	Robert Maitland P
Hazleton, Pa.	John W. Walters	George Brandau	George W. Brownson	Jacob Martin	William Pfaff	Michael Fescina
Helena, Mont.	Oscar A. Baarson‡	Martin D. Juhl	Roger G. Smith	None	Charles F. Jump	Amos Shellady
Hempstead, N. Y.	Carroll W. McLaughlin‡	John P. Cooney	James H. Ricker		Smith W. Combes	John Esterbrook
Henderson, Ky.	J. Alves Clore	Jennings Tillotson	C. E. Adkins	Josephine Akin	J. L. Tanner	L. L. Hurley
Herkimer, N. Y.	D. B. Rasbach‡	Harry Vincent	M. J. Keller	Eugene Cress	J. W. Graves	D. B. Rasbach
Hibbing, Minn.	Leo T. Coons	Charles McIllhargey	Chester Naeseth	J. R. Bresnahan	C. N. Harris	H. F. Dear P
Highland Park, Ill.	J. H. Taylor	Ed Haskin	Ed Moroney		Don Rossiter	M. J. Hardacre
Highland Park, Mich.	John H. Moorhouse	Floyd Baker	Dan E. L. Patch	Vera Nolan	William N. Braley	Harold G. Myron R
High Point, N. C.	S. H. Strickland	E. K. Ingram	W. G. Friddle	Euzelia Smart	W. J. McAnally	W. F. Bailey
Hoboken, N. J.	Thomas McAleer	J. Gilday	Edward McFeely	Harry Barck	William Londrigan	A. Carsten
Holland, Mich.	Abe Nauta	C. Blom, Jr.	Frank Van Ry		William Westrate	John Van Bragt P
Holyoke, Mass.	(Board of 3)	Patrick J. Hurley	Edmund J. Slate	(Board of 3)	Daniel P. Hartnett	Henry McNulty
Homestead, Pa.	Fred J. Brickner	Herman Samuels	Thomas Conlin	None	(Board of 2)	Henry Williams P
Hopewell, Va.	L. A. Sims	J. J. Cuddihy	George G. Anderson	Evelyn Belch	L. A. Sims	W. P. Cleveland P
Hopkinsville, Ky.	Ed Meltons	Joe East	Herman King	Shelby Peace	Phil E. Haynes	Shelby Peace
Hoquiam, Wash.	W. Lovejoy	William Crawford	Norman Foote		H. C. Watkins	
Hornell, N. Y.	F. Hurd Robinson	Platt M. Bond	Howard Travis	Milo W. Waldorf	George E. Taylor	F. Hurd Robinson P
Hot Springs, Ark.	Lee R. Plemmons	Loyed Tate	Joe C. Wakelin		J. F. Merritt	James Holland P
Houston, Tex.	J. M. Nagle‡	J. H. Davidson	B. W. Payne	J. W. Slaughter	George W. Larendon	C. L. Brock P
Hudson, N. Y.	J. McClure Wardle	Louis Sacco	Thomas L. Connors	Charles B. Thompson	Louis L. Van Hoesen*	J. McClure Wardle P
Huntington, Ind.	Cecil McGregor	Marshall Ellet	Ray Forst		R. F. Frost	William Skinner P
Huntington, W. Va.	Roy W. Breece‡	Golden Adkins	Golden Adkins		G. A. Ratcliff	A. R. Hunt P
Huntington Park, Calif.	Vaughn Wood‡	J. H. Douglass	H. B. Atkinson		William T. Salvin	W. E. Ford P
Huntsville, Ala.	G. W. Jones‡	R. M. Milam	H. C. Blakemore		W. C. Hatchett	
Huron, S. D.	H. M. Pierce‡	Max Teuber	J. S. Nelson		T. J. Wood	Robert G. Fair
Hutchinson, Kan.	H. P. Hertz‡	Glen West	Louis D. White		L. B. Marsh	R. B. McCarroll P
Independence, Kan.	Glen H. Hackmaster‡	Roy Pitts	T. S. Thompson		S. Flatt	E. H. Leuttke P
Independence, Mo.	Robert H. Jones‡	D. A. Kincade	D. O. Cato	None	F. L. Cook	
Indianapolis, Ind.	Hubert S. Riley	Fred C. Kennedy	Michael F. Morrissey	None	Herman G. Morgan	A. C. Sallee
Inglewood, Calif.	Arthur W. Cory‡	Bacil Roberts	H. L. Bennett		(County)	W. D. Frantz P
Iowa City, Iowa	J. F. Sproatt‡	George Kaspar	Charles O. Paine		Isom Rankin	E. J. Anthony
Irondequoit, N. Y.	Arthur J. Whaley†		Harold R. McFarlin	William F. Martin	Willis W. Bradstreet	
Iron Mountain, Mich.	H. L. Senseman‡	M. J. Scolatti	William O. Ferzacca		J. L. Browning	H. L. Senseman
Ironton, Ohio	Fred E. Hardy, Jr.‡	Edgar E. George	Dennis J. Callahan	Phyllis Hastings	H. S. Allen	
Ironwood, Mich.	Ernest Thomas†	Alex Olson	Arne Kujanson	None	C. C. Urquhart	None
Irvington, N. J.	J. Edward Jacobi	Harvey Campbell	Abraham Ruban	None	William S. Bailey	Harry E. Stanley
Ithaca, N. Y.	H. W. Eustance‡	B. J. Reilly	William Marshall	John H. Post	L. T. Genung	R. S. Baker

Table VII-B.—Directory of City Officials in all Cities Over 10,000—Continued

City	Director of Public Works	Fire Chief	Police Chief	Director of Public Welfare	Health Officer	Director of Parks or Recreation
Jackson, Mich.	Louis McAllister	Ernest C. Daunter	Edward C. Harris	Alan Leamy*	E. J. McLaughlin	John Love P
Jackson, Miss.	J. J. Halbert‡	L. F. McDonald	J. E. Simmons		W. E. Noblin	J. J. Halbert
Jackson, Tenn.	E. R. Dike‡	Ben Warlick	Tip Taylor	J. D. Johnson	Herman Hawkins	J. L. Harris
Jacksonville, Fla.	W. E. Sheddan‡	W. Q. Dowling	A. J. Roberts*	Francis S. Mason*	N. A. Upchurch	J. E. Byrnes R
Jacksonville, Ill.	Kenneth Stapleton‡	Frank Sullivan	Frank Kiloran		Friedrich Englebach	Frank Robinson P
Jamestown, N. Y.		John Pihlblad		None		Christ Hanson
Janesville, Wis.	Joseph Lustig	Frank Murphy	Charles Newman	Mary Mitchell	Fred B. Welch	Joseph Lustig P
Jeannette, Pa.	L. J. Schnupp‡	Thomas Milburn	Charles E. Walter		C. E. Walter	R. J. Nicaise
Jefferson City, Mo.	R. D. Fowler‡	F. E. Robertson	John Bruner		J. G. Bruce	(Board) P
Jeffersonville, Ind.	(Board of 3)	John E. Coy	John M. Hibstenberg	None	(Board of 3)	Harlan Vogt
Jersey City, N. J.	Michael I. Fagen	Roger Boyle	Daniel Casey	Frank Hague	James J. Hagen	William J. McGovern
Johnson City, N. Y.	James C. Adams‡	James R. Eldridge	Joseph C. Huff	Herbert Osterbout	Rollin O. Crosier	James C. Adams
Johnson City, Tenn.	Berney Burleson‡	Lester Geisler	E. C. Stewart	E. J. Quillen	Bernie C. Hall	
Johnstown, N. Y.	Clarence W. Knowles‡	Edward Mulvey	William H. Keaveney	Guy V. Wilson	Guy V. Wilson	Clarence W. Knowles
Johnstown, Pa.	George W. Griffith†	Harry Schultz	Harry Klink	Robert McEldowney	L. W. Jones	Dan R. Schnabel
Joliet, Ill.	Harry Sampson‡	John O. Nygren	N. J. Fornango		E. J. Higgins	
Jonesboro, Ark.	Herbert J. Bosler†	J. C. Wilkerson	W. T. Lane		R. C. Shanlever	
Joplin, Mo.	J. H. Myers	T. F. Enright	Harry Mead	Bertha Isaacs	V. E. Kenney	Kit Vickery
Kalamazoo, Mich.	Edward S. Clark	J. Frank Van Atta	Ralph W. Chapman	George E. Martin	E. J. Nook	B. LeRoy Gilbert P
Kankakee, Ill.	Robert D. Gregg‡	Roy Marquart	L. B. Rogers		C. K. Smith	(Board) P
Kansas City, Kan.	H. F. Schaible	Olander Lind	W. H. Stone	George H. Long	Henry W. Kassel	H. F. Schaible
Kansas City, Mo.	M. S. Murray	M. Mahoney	Robert Coffey	W. E. Sullivan	Edwin Schorer	J. O. Wade R
Kearny, N. J.	Arthur Brokaw‡	Walter Scott	Philip T. Bell		Amos Field, Jr.	Phillip E. Alden P
Keene, N. H.	Arthur A. Wallace†	Eugene B. Riley	Harold E. Tibbetts		Evan C. White	Robert T. Kingsbury P
Kenmore, N. Y.	Henry Schunk	Raymond J. Kirsch	Clarence E. Yochum		E. R. Linklater	
Kenosha, Wis.	Robert M. Smith	Fred F. Moeller	John T. Sullivan	(County)	G. Windesheim	Floyd A. Carlson
Keokuk, Iowa.	C. J. Nelson‡	Joe C. Dobson	E. C. McPherson		C. A. Dimond	Harry L. Ayres P
Kewanee, Ill.	Mark A. Saunders	Albert J. Stuhlsatz	Frank Schlindwein	Clyde C. Cosner	Louis H. Kopp	Bennett E. Rose
Key West, Fla.	B. C. Moreno‡	Harry M. Baker	Ivan Elwood		William R. Warren	
Kingsport, Tenn.	O. L. King‡	J. R. Pyle	C. G. Crawford	F. L. Cloud	F. L. Moore	F. L. Cloud
Kingston, N. Y.	David P. Conway	Joseph L. Murphy	J. Allan Wood	R. D. Kelder	L. E. Sanford	
Kingston, Pa.	Robert L. Williams‡	Bill D. Brown	L. S. Reese		John F. Seward	
Kinston, N. C.	John E. Weyher‡	J. S. Gray	J. I. Brown			
Klamath Falls, Ore.	E. A. Thomas‡	Keith K. Ambrose	Frank Hamm		E. Dietsche	Willis E. Mahoney
Knoxville, Tenn.	H. J. Wight	C. M. Johnson	L. M. York	F. G. Scott	W. H. Ennis	H. L. Vineyard
Kokomo, Ind.	George H. Morrow‡	R. C. Gammons	Charles O'Niel	Helen Spencer Cain	Grover Mathews	Dan Riley
Lackawanna, N. Y.	Michael J. McGuire	Robert A. Avery	Ray R. Gilson	Anthony Culkowski	Anthony Culkowski	Michael J. McGuire
Laconia, N. H.	Harry L. Smith	Arthur W. Spring	George N. Hubbard	Arthur C. S. Randlett	Earl J. Gage	Walter E. Dunlap
La Crosse, Wis.	(Board of 3)	F. C. McGlachlin	J. B. Webber		Anthony M. Murphy	George E. Ritter

Lafayette, Ind.	William N. Teal	William F. Koerner	S. C. Edwards	Mrs. Slayback	Harry J. Laws	William W. Gibson
Lafayette, La.	Val E. Smith‡	Leo J. Gross	L. E. LeBlanc	F. E. Davis	G. A. Martin	Harry A. Wuelser R
Lagrange, Ga.	G. H. Sargent‡	C. W. Corless	J. E. Mathews		E. R. Park	J. K. Boatwright
La Grange, Ill.	B. I. Greenlee	H. C. McInnes	H. C. McInnes	Fayette W. Reed	B. I. Greenlee	
Lake Charles, La.	J. E. Johnson†	Fred A. Baumgarten	S. J. Iles, Jr.		W. P. Bordelon	J. E. Johnson P
Lakeland, Fla.	Bruce H. Roquemore‡	Guy Arendell	R. V. Huchingson	Elberta Marshall	J. D. Griffin	J. D. Freer P
Lakewood, Ohio	A. I. Kauffman	C. A. Delaney	L. B. Miller	None	W. J. Benner	
Lancaster, Ohio	W. Ernest Rowles	Charles Kraft	Gail Sesler	Walter W. Graff	C. B. Snyder	Marion Hankison P
Lancaster, Pa.	Ralph L. Kell‡	Edward Shoemaker	Albert F. Montgomery	William R. Lantz	Benjamin Charles	Harry J. Stumpf
Lansing, Mich.	Jay C. Brandimore	Hugo R. Delfs	Alfred Seymour	F. L. Parshall	E. R. Vanderslice	H. Lee Bancroft P
La Porte, Ind.	John Hupp‡	A. E. Homann	Carl Baumgartner		Jon Kelley	(Board of 3) P
Laredo, Tex.	Frank C. Heins‡	G. E. Renken	C. Mendiola	None	A. T. Cook	F. B. Rodriguez
La Salle, Ill.	Edward Byrne	Richard Heilstedt	Peter Walloch	None	Arlington Ailes	None
Latrobe, Pa.	S. W. Bennett†	Charles J. Fagan	George D. Brubaker		W. T. Osborne	
Laurel, Miss.	E. H. Oden‡	Garner Goodwin	J. E. Brown		Thomas R. Beach	
Lawrence, Kan.	B. M. Babb‡	Paul Ingels	Will Johns	None	J. M. Mott	None
Lawrence, Mass.	John T. Kilcourse	Francis A. Sullivan	Charles R. Vose	David J. Burke	David J. Burke	Adam Eberhardt
Lawton, Okla.	W. B. Hendrick‡	George Pollard	D. Moncrief		Kenneth Cash	(Board of 3) P
Leavenworth, Kan.	John Dusay†	Otto Geisler	G. M. Stringfellow		Matt Malone	F. J. McAuliffe
Lebanon, Pa.	S. Allen McAdam‡	Horace Strohmen	Harry Sealer		C. Ray Bell, Jr.	Oscar W. Shay
Leominster, Mass.	Herbert J. Lawson†	Ernest P. Johnson	George H. Smith	William L. Farrell	B. P. Sweeney	David E. Bassett
Lewiston, Me.	A. G. Roy	Reuben E. Estes	John H. Ashton	John R. Gilman	Robert J. Wiseman, Jr.	
Lewistown, Pa.	H. E. Fetterolf	A. Nelson Yearick	Arthur E. Beal		H. E. Fetterolf	
Lexington, Ky.	Merle McGruder	Charles A. Henry	Ernest Thompson		C. M. Moore	Anna Pherigo
Lima, Ohio	James Brakes‡	William Wilcox	Ward Taylor	None	James Poling	None
Lincoln, Ill.	Harry Eberle†	George Hoblit	Willard A. Comstock	None	C. B. Davis	None
Lincoln, Neb.	D. L. Erickson‡	Louis Hansen	Walter Anderson		M. F. Arnholt	James C. Lewis R
Lincoln, R. I.	Howard R. Smart		James H. Axon	M. T. Keane	H. A. Manchester	
Lincoln Park, Mich.	Robert Ashmore	Adolph Fernelius	Charles Barker	Mary Blake	Dan Herkimer	
Linden, N. J.	James Davison‡	Frank T. Miller	Frank J. Hickey	None	Miss M. E. Noe	None
Little Falls, N. Y.	Ralph D. Austin‡	Edward J. Cooney	James J. Long	William Van Allen	George C. Eveleth	Ralph D. Austin
Little Rock, Ark.	J. E. McCook‡	Chas. A. Burns	James A. Pitcock		V. T. Webb	T. V. Coyne P
Lockport, N. Y.	Leon H. Wendel‡	Edwin J. Coyle	William A. Burbank	George H. Peet	Louis A. Scinta	Nelson C. Goehle
Lodi, N. J.	Philip Lombardo	Benjamin Bruinooge	Henry R. Witte	Libri J. Diorio	John W. Lane	Daniel Cody
Logansport, Ind.	Joseph W. Hubertz‡	William M. Claiborne	Joseph A. Carson		Louis P. Deuner	William H. Ensfield P
Long Beach, Calif.	J. W. B. Blackman‡	Allan C. DuRee	J. H. McClelland	A. C. Price*	G. E. McDonald	Walter L. Scott R
Long Branch, N. J.	William I. Rosenfeld	Allen Griffin	Frederick A. Wardell	Lila B. Terhune	Clifford Errickson	J. William Jones
Longview, Wash.	Jack Jones‡	H. H. Taylor	Harry H. Lewis	Mrs. V. N. Christianson	J. S. McCarthy	J. E. Null
Lorain, Ohio	A. M. Pollock	David E. Hatt	Theodore Walker		Valloyd Adair	George J. Crehore
Los Angeles, Calif.	Lloyd Aldrich‡	Ralph J. Scott	James E. Davis	A. C. Price*	George Parrish	Frank Shearer
Louisville, Ky.	Roy W. Burks	Edward A. McHugh	Edward P. Callahan	John Richardson, Jr.	Hugh R. Leavell	John C. Bennett, Jr. P
Lowell, Mass.	Stephen Kearney‡	James C. Sullivan	Hugh Downey	Eugene C. Queenan	John J. McNamara	John W. Kernan P
Lubbock, Tex.	M. R. Smith, Jr.‡	W. E. Tweetty	H. L. Johnston	Joe Wilson	J. W. Rallo	K. N. Clopp
Lynbrook, N. Y.	Raymond E. Morgan	William Rhodes	Anthony H. Heimers		F. M. Galloway	
Lynchburg, Va.	R. F. Wagner	L. B. Rapp	V. B. Grow	Mosby G. Perrow	Mosby G. Perrow	Lloyd Howard R
Lynn, Mass.	J. Frank Gowdy‡	William F. Welch	James H. Broad	John F. Welch	James M. Dumas	John Morrisey

Table VII-B.—Directory of City Officials in all Cities Over 10,000—Continued

City	Director of Public Works	Fire Chief	Police Chief	Director of Public Welfare	Health Officer	Director of Parks or Recreation
McAlester, Okla.	V. G. Thompson‡	E. Hayes Miller	Tom J. Abbott		Charles Pearce	V. G. Thompson P
McComb, Miss.	W. O. Rutledge	Sam Bellipanni	D. A. Brumfield		T. Paul Haney	W. O. Rutledge
McKeesport, Pa.	L. F. Savage	Albert R. Watson	John Whalen		Daniel Marsh	Ben Rosenberg
McKees Rocks, Pa.	Andrew Vavnek†	Leo Herbst	Edward Rieder		John Driscoll	
Macon, Ga.	Watson Walker‡	V. C. Shepard	Ben T. Watkins		J. D. Applewhite	T. C. James P
Madison, Wis.	Timothy Harrington‡	John Lahm	William H. McCormick		F. F. Bowman	James G. Marshall P
Mahanoy City, Pa.	Timothy Van Burean‡	John P. Horan	A. P. McLaughlin	None	Harry Martin	None
Malden, Mass.	Denis P. Sullivan	William L. Dooling	John H. Aylward	Owen E. Rooney	Albert M. Kelliher	Daniel E. Connell
Mamaroneck, N. Y.	Ralph M. Robins	Frank Cummingham	Charles H. Stowell		E. M. Clark	William L. Gedney
Manchester, N. H.	Francis B. Kenney	Charles H. French	Michael J. Healy	Frank X. Carroll	Howard A. Streeter	Thomas F. Sweeney
Manhattan, Kan.	H. F. Harper‡	Clyde Morris	A. R. Scheleen	George A. Dean	Darrell Evans*	Harold Westgate
Manitowoc, Wis.	Earl F. Walter‡	J. J. Kuplic	Anton Trochlell		G. M. Hoffman	Edward Pasewalk
Mankato, Minn.	A. M. Kircher‡	Ben E. Bangerter	None		H. Bradley Troost	H. W. Footh
Mansfield, Ohio	W. C. Statler‡	Charles J. Seeburger	William Lauer		Millard C. Hanson	Edwin Ford P
Maplewood, Mo.	E. C. Meyers‡	E. A. Stegeman	E. A. Stegeman	Joseph E. Kavanaugh	Pierre M. Brossard	Oscar E. Hegstrom
Marietta, Ohio	C. G. Robinson	George B. Holst	Homer O. Wolfe	C. G. Robinson	F. S. McGee	None
Marinette, Wis.	Edward White	Otto Hackbarth	Fred Schultz		J. W. Boren	Joseph Doyle
Marion, Ind.	Wilmer Wilson‡	Burr Hamilton	Frank Brandon		G. R. Daniels	Simon Smith
Marion, Ohio	John V. Ruth	T. J. McFarland	William E. Marks	Jessie A. Warrick	Kenneth D. Smith	
Marlborough, Mass.	J. Francis Granger‡	Samuel F. Daoust	Francis Bastian	Clarence E. Sanford	Charles A. Wade	None
Marquette, Mich.	Fred G. Hawken	William J. Johnston	T. T. Hurley	None	F. McD. Harkin	Fred G. Hawken
Marshall, Tex.	J. E. Albright‡	Sam Lindsay	C. M. Ezell	W. H. Bennett	W. H. Bennett	
Marshalltown, Iowa	F. S. Naiden‡	C. C. Pigman	H. F. Block		R. S. Grossman	C. C. Jennings P
Martinsburg, W. Va.	C. J. Wever‡	R. S. Snyder	William H. Schill	C. H. Dailey	C. A. Thomas*	
Martins Ferry, Ohio	Walter Lipphardt	Ben Neiman	J. W. Muehleman		John Donovan	
Mason City, Iowa	C. H. Stevens‡	Daniel H. Shire	Harold E. Wolfe	C. H. Stevens	C. M. Franchere	C. H. Stevens
Massena, N. Y.	O. T. McGuiggan	Frank Morrill	Floyd Sanjule	H. E. Sweet	C. E. Elkins	O. T. McGuiggan
Massillon, Ohio	C. E. Rice‡	Edward J. Hunsinger	Stanley Switter			Homer Snyder P
Mattoon, Ill.	A. C. Huckaba†	J. C. Weaver	Britton Robinson		L. A. Neal	W. S. Heath
Maywood, Ill.	Mads Larsen†	E. Humphreville	R. Bailey		R. L. Reynolds	L. H. Sweeney P
Meadville, Pa.	R. L. Phillips‡	Chas. Smalenberger	L. M. Hays		John L. Laley	
Medford, Mass.	Harold J. Nicholson‡	Thomas A. Qualey	Daniel W. Connors	Teresa St. Denis	Walter T. Burke	Patrick W. McNally
Medford, Ore.	Fred W. Scheffel‡	Roy Elliott	Clautus McCreedie		L. D. Inskeep	Tom Heggins
Melrose, Mass.	Fred E. Ellis‡	Frank C. Newman	Louis B. Heaton	Laura A. Talbot	Clarence P. Holden	George W. Rogers
Melrose, Park, Ill.	Paul Serritella†	Anthony Prignano	Arthur Leeseberg		E. G. Brust	
Memphis, Tenn.	O. I. Kruger	Irby Klinck	Will D. Lee	John Ross	L. M. Graves	Davis Renfrow
Menominee, Mich.	Thomas R. Hasley‡	L. C. Collins	Frank Parsek		John T. Kaye	
Meriden, Conn.	James A. Toner	John F. Moroney	Michael B. Carroll	Frank Kraemer		Stephen L. Smith
Meridian, Miss.	John C. Watts‡	W. F. C. Partin	B. F. Hyde	C. Vinson	C. T. Burt	Charles E. May
Methuen, Mass.	John Austin	Thomas Dow	Joseph Hutchinson	Albert Slack	Albert Slack	Joseph Hynes

Miami, Fla.	William Sydow	Henry R. Chase	William J. McCarthy	None	George N. MacDonell	M. J. Murray P
Michigan City, Ind.	Richard P. Frame‡	I. C. Bauman	Joseph Wolf		Norman Carlson	Frank Sadenwater P
Middlesborough, Ky.	H. B. Stallard	R. M. Knipp	C. H. Minton	Ike Ginsburg	Ike Ginsburg	(Board of 3) P
Middletown, Conn.	Samuel C. Cannon	Michael Lawton	Charles A. Anderson	Raymond H. Wilcox	John H. Mountain	Patrick Kidney
Middletown, N. Y.	Justin F. Gates	William M. Seeley	Percival Bennett	Allie K. Dayton	Hilton J. Shelley	
Middletown, Ohio	L. P. Diefenbach‡	E. F. Reed	R. W. Scofield	A. K. Lewis	G. D. Lummis	D. W. Jacot
Milford, Mass.	Edward C. Beaulac†	William L. Power	John J. Moloney	James L. Ahern	J. Curtiss Nutter	Fred W. Clarridge
Millville, N. J.	Howard Zimmerman	Thomas Corson	Richard R. Haines		Richard H. Knowles	W. Fred Ware P
Milton, Mass.	Forrest J. Maynard	J. Harry Holmes	Timothy McDermott	John Talbot	Hervey W. King	William G. Rodd
Milwaukee, Wis.	R. E. Stoelting	Peter Steinkellner	J. G. Laubenheimer*	Benjamin Glassberg	John P. Koehler	Charles Hauserman P
Minneapolis, Minn.	F. T. Paul	Earl A. Traeger	Frank Forestal	Norma Fodness	F. E. Harrington	C. A. Bossen
Minot, N. D.	L. G. Wilhelm‡	J. J. O'Leary	H. W. Garrison	S. K. Svenkeson	J. L. Devine	(Board) P
Mishawaka, Ind.	Walter Wiekamp‡	Marshall Potts	James L. Guy		Harry J. Magrane	Frank M. Steele
Missoula, Mont.	William Swearingen‡	James T. Cranney	Paul D. Wilcox		F. D. Pease	Roy Hamilton P
Mitchell, S. D.	J. C. Scallin‡	Asa B. Wheeler	C. A. Palmer		E. M. Young	Thomas Eastcott
Moberly, Mo.	Carl Haynes	Mose Alexander	J. B. McAdams	None	C. C. Smith	John Groeher P
Mobile, Ala.	R. V. Taylor	Gus Rehm	Warren Burch	Bessie Rencher	O. L. Chason	Cecil N. Bates
Modesto, Calif.	Frank J. Rossi‡	George E. Wallace	Lee E. Smith		Frank E. Holtham	J. E. Don Carlos P
Moline, Ill.	Robert M. Benell‡	John Q. Hawk	Benjamin De Jaeger	Herbert Vogt	A. C. Stouffer	Raymond De Rycke
Monessen, Pa.	Peter Amann†	William B. Laird	Joseph Lescanac	Joseph D'Alessio	F. C. Duvall	J. Karl Beery
Monroe, La.	W. I. Neel‡	F. J. Rooddy	L. V. Tarver			L. di Benedetto R
Monroe, Mich.	Stuart M. Weaver	Edmund Dubois	Jesse Fisher	William Luft	James A. Humphrey	L. W. Reaume P
Monrovia, Calif.	G. H. Duell‡	Fred Minyard	F. L. Scott	J. M. Hume	J. M. Furstman	F. W. Cole P
Montclair, N. J.	John Picken	John Graham	Thomas Claren	Elizabeth McElroy	Carl Pomeroy	William A. Shaw
Montgomery, Ala.	J. M. Garrett‡	C. L. Ingram	W. H. Taylor	W. P. Screws	J. L. Bowman	R. L. Todd
Morgantown, W. Va.	Elmer W. Prince‡	John R. Hare	C. W. Smith		R. C. Farrier	Helen White R
Morristown, N. J.	Thomas J. Dolan†	John J. Cullinan	Fred A. Roff	None	John F. Kilkenny	Thomas J. Dolan P
Moundsville, W. Va.	Gordon W. Sammons‡	Charles Cunningham	Frank H. Patton		W. G. C. Hill	
Mount Carmel, Pa.	Harry Jones‡	Thomas Galitski	Abe Morgan		Charles Cahoon	Earl Rowe
Mount Clemens, Mich.	E. L. Pettingill‡	C. Edward Willert	Arthur I. Rosso		William J. Kane	Bernard Ballantine R
Mount Vernon, Ill.	Claude Crocker‡	Roy D. Stover	Frank Clark		Runyon Irvin	A. B. Compton
Mount Vernon, N. Y.	Charles Twidy	John Gibson	Michael I. Silverstein	Frank Curtis	Frank W. Shipmen	Walter Cammack
Muncie, Ind.	L. L. Bracken	Earl Babb	Frank Massey		J. F. LaDuron	William Holman
Munhall, Pa.	John A. Fertig†	Edward M. Cox	O. E. McNaughton		W. J. Caddy	
Muscatine, Iowa	Ivan Howensteine	J. J. Brown	W. E. Longstreth	None	R. M. Arey	John Diercks
Muskegon, Mich.	Harry L. Lewis	Christ Smith	Peter Hansen	Bob Mason	M. E. Stone	Ernie Holmen
Muskegon Hghts., Mich.	George F. Liddle	Harry L. Ridout	Chester Derby	Arthur Brosey	O. M. LaCore	None
Muskogee, Okla.	Max Williams‡	Henry P. Sager	Marsh Corgan		J. K. Woodburn	G. W. Palmer
Nanticoke, Pa.	Stanley Ostrowski	Percey Jones	Andrew Piontkowski	Evan J. Williams	Judd Abott	Frank Pilarek
Nashua, N. H.	William D. Tolles	Albert J. Melendy	Irving F. Goodwin	Irenee D. Ravenelle	Leon Sylvestre	Frank J. Finning
Nashville, Tenn.	Hilary E. Howse	F. B. Moore	J. L. Foster	None	John Overton	George B. Moulder
Natchez, Miss.	W. H. Wilson		J. N. Stone		A. R. Perry	
Natick, Mass.	Benjamin G. Sargent	John H. Neary	Thomas P. Evans	Howard F. Leavitt	James E. Vance	Edwin B. Mann
Naugatuck, Conn.	James J. Brophy	Milton Galvin	John Adamson	Leo Scully	Walter Baker	Harold Chittendan
Needham, Mass.	Lester C. Hollis	T. Robert Quinlan	Arthur P. Bliss	Evan C. Thorpe	G. Donald Buckner	None

TABLE VII-B.—DIRECTORY OF CITY OFFICIALS IN ALL CITIES OVER 10,000—Continued

City	Director of Public Works	Fire Chief	Police Chief	Director of Public Welfare	Health Officer	Director of Parks or Recreation
New Albany, Ind.	Walter Medlock†	John Feiock	Edward H. Meyer	None	W. L. Starr	Frank Clipp R
Newark, N. J.	Pearce R. Franklin	John F. Towey	John F. Harris	Pearce R. Franklin	Charles Craster	Anthony F. Minisi
Newark, Ohio	F. L. Simross	Stanley Shaw	Curtis I. Berry		W. H. Knauss	F. L. Simross
New Bedford, Mass.	George H. Nye‡	Edward F. Dahill	Samuel D. McLeod	Miner W. Wilcox	Joseph R. Glennon	William P. Hammersley
New Bern, N. C.	Carter Tisdale	Eurol Rhodes	A. L. Bryan	Mrs. John D. Whitford	N. M. Gibbs	None
New Britain, Conn.	John L. Fagan	William J. Noble	William C. Hart	John L. Doyle	Louis J. Dumont	Martin Hollfelder
New Brunswick, N. J.	Asher Atkinson‡	Arthur C. Jaques	George T. Cox	Harry W. Dwyer	E. I. Cronk	Samuel D. Hoffman
Newburgh, N. Y.	Charles R. Woodhull‡	George W. M. Brown	Fred G. Brown	John L. Sloan	Thomas J. Burke	Walter Haible P
Newburyport, Mass.	James E. Roman†	John A. Doyle	James E. Sullivan	Harold Glynn	Wilbur N. O'Brien	None
New Castle, Ind.	Ernest L. Guyer‡	George Vanzant	George G. Ballard		Walter M. Stout	Guy C. Strong
New Castle, Pa.	B. F. Butler	James Thomas	John Haven		W. L. Steen	Joe D. Alexander P
New Haven, Conn.	John M. Golden	Lawrence E. Reif	Philip T. Smith	Hugh J. Gartland	Joseph I. Linde	Walter L. Wirth P
New Kensington, Pa.	R. M. Douglass‡	Edwin Clawson	Dan Zeloyle		John Evans	E. T. Connor
New London, Conn.	George E. Watters‡	Thomas H. Shipman	William T. Babcock	William A. Holt	B. N. Pennell	Courtland R. Darrow
New Orleans, La.	Joseph P. Skelly	John M. Evans	George Reyer	Mary Raymond	J. M. Batchelor	Allison Owen P
New Philadelphia, Ohio	T. H. Edwards	Walter Banning	Emery Gintz		Joseph Blickensderfer	Edward Geiser
Newport, Ky.	O. G. Loomis‡	Edward Miles		Charles Cook	John Todd	(Board)
Newport, R. I.	Harry R. Hamilton	Joseph S. Lawton	Patrick J. Furey	William Andrews	Edward V. Murphy	Arthur Leland
Newport News, Va.	J. A. McCarthy	J. H. Donnelly	W. E. Mahone	J. C. Biggins	G. Colbert Tyler	J. C. Biggins P
New Rochelle, N. Y.	Albert J. Fearing	Oscar Grab	Frank L. Bermingham	Blanche S. Emerson	Bertrand F. Drake	Samuel Giangreco R
Newton, Iowa	Grant Carney†	E. H. Gibson	L. E. Simpson		E. A. McMurray	Edgar Hotchkiss P
Newton, Kan.	Max Dick	F. P. Moore	R. D. McGinnis	Agnes Lundstrom	M. L. Dietrich	
Newton, Mass.	Richard H. Ellis	Clarence W. Randlett	Michael T. Hughes	James P. Reynolds	Harold D. Chope	Ernst Hermann R
New York, N. Y.	Vernon S. Moon‡	John J. McElligott	Lewis J. Valentine	William Hodson	John L. Rice	Robert Moses P
Niagara Falls, N. Y.	H. Wesley Clark‡	George A. Wood	John A. Curry	Adolph M. Hamann	Edward E. Gillick	Edward R. Werner P
Niles, Mich.	E. F. Crabill	C. S. Collins	L. O. Bates		L. M. Rutz	J. Walter Wood
Niles, Ohio	R. D. MacLean‡	James H. Swager	Chas. A. Nicholas		W. A. Werner	George Hayman P
Norfolk, Neb.	H. H. Tracy‡	John F. Boehnke	C. E. Blatt		V. L. Siman	N. P. Johnson
Norfolk, Va.	Walter H. Taylor, 3rd	R. S. Baughan	Charles B. Borland	H. G. Parker	J. C. Sleet	
Norristown, Pa.	Samuel Hart‡	Edward P. Baird	George Bausewine		J. Cleve Cassel	S. Cameron Corson
North Adams, Mass.	Eolus R. Doble	John E. Saulnier	Michael W. Conlon	Edward J. Fitzgerald	Douglas W. Hyde	(Board of 5) R
Northampton, Mass.	William A. Baucus‡	John L. Lucier	Bartholomew Bresnahan	Bessie F. Dewey	George R. Turner	Howard A. Banner
North Attleborough, Mass.	Nathan Phipps†	Ralph C. Robertson	Frank P. Toner	Fred Sears	Henry Boxby	J. William Doran P
North Braddock, Pa.	M. A. Droske	John Sage	Walter R. Pennington	None	Michael Pastor	None
North Little Rock, Ark.	U. E. Moore	Roy Nichols	Gabe Pratt	Ora P. Nix*	J. A. Summers	None
North Platte, Neb.	R. F. Nosky‡	Earl Payne	James Bechan		J. B. Redfield	W. B. Brown
North Providence, R. I.	James Ottvaiano	Michael Fogarty	William J. Donovan	Richard McDonald	Mario Palmieri	Carl Rasmussen
North Tonawanda, N. Y.	C. L. Oelkers	F. F. Knight	F. A. Hoefert	W. I. Robertson	H. C. Lapp	
Norwalk, Conn.	John O'Donnell†	George W. Bogardus	Jeremiah F. Dorney		Robert E. Perdue	
Norwich, Conn.	Elmer E. Pitcher‡	Henry R. Taft	Thomas P. Murphy		Harrison Gray	Matthew J. Sheridan R
Norwood, Mass.	Joseph E. Conley	Alonzo N. Earle	William H. Sullivan	M. Joseph Roache	Thomas H. O'Toole	Harry A. Shannon

Norwood, Ohio	W. Allen Stone	James Doherty	William Q. Jellike	[illegible]	Leon Campbell	[illegible]
Nutley, N. J.	Dudley R. Shepard	Dwight C. Decker	William J. Brown	Fred H. Young	Richard Fellers	George A. Rogers
Oakland, Calif.	Walter N. Frickstad†	William G. Lutkey	B. A. Wallman	None	N. N. Ashley	Homer Bryan P
Oak Park, Ill.	Marshall S. Dutton	W. C. Watters	Benjamin Barsema	None	Frank S. Needham	G. A. Lindberg P
Ogden, Utah	Claude L. Coray‡	Noble J. Hinton	Rial C. Moore	Harman W. Peery	W. J. Wilson	Edward T. Saunders P
Ogdensburg, N. Y.	Charles H. Lord	Francis J. Cadieux	Herbert S. Myers	Charles S. Hubbard	Fred J. Clark	Charles H. Lord
Oil City, Pa.	B. B. Weber‡	A. G. Dolby	E. Nugent		W. J. Lewis	A. J. Angove P
Oklahoma City, Okla.	L. M. Bush‡	George M. Goff	John Watt	Louise Gault	W. H. Miles	Donald Gordon
Okmulgee, Okla.	Walter Wheatley	J. P. Brooks			J. C. Rembert	Walter Wheatley
Old Forge, Pa.	Thomas Ventre‡	Patrick McGrath	Primo Cesere		Nicholas Salerno	
Olean, N. Y.	G. M. Miles‡	L. G. Rodgers	J. C. Dempsey	A. M. Gibbs	J. P. Garen	
Olympia, Wash.	Edward C. Dohm†	R. E. Holcomb	John M. Walker		H. D. Lillibridge	James M. Guigan P
Olyphant, Pa.	Mr. Hinrinko†	Evan Johns	Joseph Mahalik	Theofan Kowalchick	M. J. Shea	Theofan Kowalchick
Omaha, Neb.	Harry Trustin	A. W. Olsen	Robert B. Samardick	C. Ray McKay	F. H. Kinyon	Frank Frost
Oneida, N. Y.	George F. Wilcox	Fred Kopple	Allie Murphy	Henry Buscher	Edmund L. Finley	Harry C. Stone
Oneonta, N. Y.	Emerson H. Bull	M. H. Stapleton	Frank N. Horton	Byron H. Chesbro	George W. Augustin	Roger T. Coyle
Ontario, Calif.	Austin Burt‡	J. H. Gordon	J. L. Loch		C. L. Emmons	Austin Burt P
Orange, N. J.	John J. Condrom	Jeremiah Savage	Joseph McGonnell	Maurice H. Caldwell	William M. Brien	Maurice H. Caldwell P
Orlando, Fla.	Laurence Brown	Wm. M. Dean	Frank Karel	Betty Huheey	Claude Anderson	A. T. Coith P
Oshkosh, Wis.	Frank Haidlinger	George Revland	Arthur H. Gabbert	John Spencer	I. A. Ihrke	Ray C. Miller R
Oskaloosa, Iowa	Don B. Russell‡	M. C. Whitmore	H. R. Allgood		O. J. Dubois	
Ossining, N. Y.	Ernest C. Strait†	George J. Huber	N. J. Murphy	Minerva Mores	Robert R. Bloom	Mary M. Halpin R
Oswego, N. Y.	J. Francis Gill	Monte Lass	Thomas Mowatt	E. J. McKinley	James E. Mansfield	J. Francis Gill
Ottawa, Ill.	Robert Newell	J. Boissenin	F. Frazier		E. P. Hathaway	Fred N. Spurgin
Ottumwa, Iowa	Henry E. Cook‡	Bernard Meany	Wilbourn Hicks		A. G. Erskine	David A. Nevin P
Owensboro, Ky.	Logan Meredith	E. E. Cureton	R. P. Thornberry	Fred L. Weir	A. L. Kincheloe	Fred L. Weir
Owosso, Mich.	William A. Wright	Claud Craig	T. A. Rice		W. E. Ward	John N. Axford
Paducah, Ky.	E. R. Bradshaw‡	J. M. Slaughter	W. E. Bryant	None	R. E. Teague	(Board) P
Painesville, Ohio	C. S. Fullerton	L. J. Elliott	P. J. Appleton	C. S. Fullerton	Clara Wilder	
Palestine, Tex.	J. H. Handorf	J. F. Kersh	E. G. Tomkins	None	J. M. Colley	A. W. Elrod P
Palo Alto, Calif.	J. F. Byxbee‡	William Clemo	H. A. Zink		Louis Olsen	
Pampa, Tex.	C. L. Stine	Clyde Gold	Art Hurst		T. J. Worrell	L. P. Duvall
Paris, Tex.	Walter F. Hicks‡	Jodie Moss	W. A. Walters		John A. Stephens	
Parkersburg, W. Va.	Leland Merrill‡	Lloyd Layman	C. H. Watson		A. D. Knott	Earl Stephens P
Park Ridge, Ill.	J. W. Cuthbert	J. Rosentreter	Harold W. Johnson	Mrs. H. W. Youngberg	I. J. Pascoe	Mrs. W. C. Bosworth
Parma, Ohio	Martin H. Weber	E. T. Woolway	Garry Burczyk		Robert Lockhart	
Parsons, Kan.	S. John Rever‡	W. A. Buel	W. C. Miller	Ray Elam	L. A. Proctor	Ray Elam
Pasadena, Calif.	Harvey W. Hincks‡	E. F. Coop	Charles H. Kelley	Mrs. Claire Wilcoxon	Wilton L. Halverson	Gilbert L. Skutt P
Passaic, N. J.	John J. Schneider‡	William H. Coffey	Charles J. Monks		John N. Ryan	Reeve B. Harris
Paterson, N. J.	William F. Ward‡	Thomas L. Coyle	John A. Murphy	James O. Gorman	C. J. Murn	Robert McCrowe P
Pawtucket, R. I.	Albert J. Lamarre	Napoleon Taupier	Leonard Mills	Robert E. Kelley	Albert L. Vandale	Lawrence Corrente P
Peabody, Mass.	J. Leo Sullivan	William C. Mahoney	Edward F. Pierce	James J. Ray	Leonard Conway	
Peekskill, N. Y.	David G. Miller	James J. McGuire	Joseph A. Lillis	Henry Gerow	J. Douglas Barry	
Pekin, Ill.	Ben F. Smith‡	Julius F. Jaeckel	Harry Donahue		C. G. Muehlmann	Graff Watson

Table VII-B.—Directory of City Officials in all Cities Over 10,000—Continued

City	Director of Public Works	Fire Chief	Police Chief	Director of Public Welfare	Health Officer	Director of Parks or Recreation
Pensacola, Fla.	George J. Roark	W. R. Bicker	William O'Connell	George J. Roark	W. E. Anderson	Julian Olson
Peoria, Ill.	W. P. Conrad	Ben F. Butler	Fred W. Nussbaum	None	S. M. Miller	Walter S. Martin
Perth Amboy, N. J.	Francis M. Seaman	William Hooker	Joseph Gutowski	E. J. Patten	Charles Thompson	Albert G. Waters
Peru, Ind.	H. E. Norris‡	C. J. Ahnert	E. R. Hobbs		F. M. Lynn	(Board)
Petersburg, Va.	Joseph M. Hatchett‡	W. T. Miller	W. W. Jefferson	John P. Broome	Mason Romaine	R. C. Day R
Phenix City, Ala.	G. E. Cobb†	J. L. Newsome	O. O. Gay		J. L. Shadrach	
Philadelphia, Pa.	Martin J. McLaughlin	Ross B. Davis	James H. Malone	John F. Dugan	William C. Hunsicker	Edward T. Stotesbury P
Phillipsburg, N. J.	Harry W. Mixell‡	Elsworth E. Kocher	Walter Cutzler	Percy Thatcher	William Danna Purcell	Edward Deitrick
Phoenix, Ariz.	C. E. Griggs‡	Frank Cochrane	Charles M. Johnson		R. W. Hussong	George H. Hillis P
Phoenixville, Pa.	Norman G. Young	James Quinn	C. M. Mower		Russel L. Deery	John Magyar
Pine Bluff, Ark.	C. S. McNew, Jr.	George Alford	M. L. Galligher	F. B. Tomlinson	W. H. Bruce	R. J. Reinhardt
Piqua, Ohio	F. R. Buechner	P. J. Caulfield	Frank Gehle	Mae Hetherington	F. R. Buechner	Elmer Wells P
Pittsburg, Kan.	George E. Dalton	T. W. Howe	A. R. Armstrong		C. M. Montee	Ed Zimmerman
Pittsburgh, Pa.	Leslie M. Johnston	Richard L. Smith	Jacob I. Dorsey	W. N. McNair	Ray O. Moyer	Ralph Griswold
Pittsfield, Mass.	Arthur B. Farnham	Thomas F. Burke	John L. Sullivan	Charles H. Hoedecker	Willys M. Monroe	William J. Foss P
Pittston, Pa.	Louis Seibel	Emil Weber	Luke Keating, Jr.	Paul Bevan	Michael McHale	John Troback
Plainfield, N. J.	H. Edwin Bush‡	Wesley J. Dunn	Charles A. Flynn	Elpidio Yannotta	Andrew J. Krog	Roy O. Schlenter R
Plattsburg, N. Y.	Thomas G. Burke	Eli Z. Seymour	Clifford Fleming	Verian D. Otis	Leo F. Schiff	Thomas G. Burke
Pleasantville, N. J.	S. J. Clark‡	W. J. Hudson	Belleville Naylor	D. S. Edwards	Robert M. Grier	
Plymouth, Mass.	Arthur E. Blackmer‡	Albert E. Hiller	Russell P. Dearborn			
Plymouth, Pa.	Adnah Kostenbauder‡	Ralph Davenport	Lawrence L. Kendig	None	John Harrison	None
Pocatello, Idaho	R. F. Hamilton	G. L. Mathews	J. L. Balderston	Archer Townend	J. H. Lynn	W. L. Raymond
Pomona, Calif.	F. C. Froehde	A. Earl Cooke	F. G. Hunter		M. U. Stoneman	C. Kenneth Smith R
Ponca City, Okla.	V. N. Souligny	George Brown	J. E. McFadden	None	C. C. Gardner	None
Pontiac, Mich.	L. M. Wrenn‡	Frank Kuhn	Charles McMillan		C. A. Neafie	Arthur E. Genter R
Port Angeles, Wash.	D. A. Masters	C. A. Wolverton	Robert Banderob	None	Will H. Taylor	Harold E. Dodge
Port Arthur, Tex.	H. H. Poole‡	D. P. Rachal	H. F. Baker	F. J. Beyt	F. J. Beyt	Mrs. H. A. Young
Port Chester, N. Y.	Francis I. McGrath‡	Eric Jensen	A. Leo Brogan	James Miner	William J. Sheehan	William G. Reardon P
Port Huron, Mich.	Charles D. Rettie	Frank Schaller	Herman J. Nelson	(County)	A. L. Callery	William N. Powell
Port Jervis, N. Y.	Frederick X. Conrad‡	Howard Wheat	Edward V. Moorehead	Clarence Ingram	G. Otto Pobe	
Portland, Me.	Edward M. Hunt‡	Oliver T. Sanborn	Ralph D. Brooks	Percy R. Horton	Thomas Tetreau	William J. Dougherty P
Portland, Ore.	Ormand R. Bean	Edward Grenfell	Harry M. Niles	Emma M. DuBruille	John G. Abele	C. P. Keyser P
Portsmouth, N. H.	David R. Smith†	William F. Woods	George H. Ducker	Elizabeth C. Mooney	Lawrence R. Hazzard	David R. Smith
Portsmouth, Ohio	Chas. S. Stevenson‡	Robert R. Leedom	Harry S. Sheets		O. D. Tatje	
Portsmouth, Va.	J. F. Weaver	R. A. Alexander	L. H. Cherry	L. J. Roper		W. L. Davis
Pottstown, Pa.	Ralph E. Shaner‡	John M. Bossert	James A. Langhead		A. John Andre	
Pottsville, Pa.	Harry Marks	George A. Smith	Leo Deegan		Alex C. Huntzinger	Bert J. Hasnauer
Poughkeepsie, N. Y.	Thomas F. Lawler	Chris W. Noll	George Leadbitter	William L. Burnett	William H. Conger	Frank Berry
Providence, R. I.	Charles A. Maguire	Frank Charlesworth	Miles A. Glidden	Edward P. Reidy	Michael J. Nestor	Martin F. Noonan P
Provo, Utah	J. P. McGuire	Clyde Scott	Henry East	Mark Anderson	C. M. Smith	W. P. Whitehead
Pueblo, Colo.	J. P. Lurton‡	L. P. Willis	J. Arthur Grady		W. E. Buck	Ray H. Talbot

Quincy, Ill.	Henry W. Middendorf	George Simon	John A. Connery		H. O. Collins	
Quincy, Mass.	Ezekiel C. Sargent	William J. Sands	Ernest H. Bishop	Alvin S. Wight	Richard M. Ash	William J. Spargo
Racine, Wis.	Henry A. Nelson	Thomas R. Hartnett	Grover C. Lutter	I. F. Thompson	I. F. Thompson	I. B. Farmer P
Rahway, N. J.	Levi Price‡	Walter H. Ritzman	Clifford W. Dunphy		Fred E. Williams	
Raleigh, N. C.	S. J. Ferguson	W. E. Holland	H. L. Pierce	Mrs. T. W. Bickett	A. C. Bulla	S. J. Ferguson
Rapid City, S. D.	A. S. Holm	George F. Scheidt	Len C. Rogers	None	Forrest J. Austin*	None
Reading, Pa.	E. Clinton Weber	Harry J. Brown	Walter S. Schearer	None	Ira J. Hain	Thomas Lantz R
Red Bank, N. J.	George K. Allen‡	George C. Worthley	Harry H. Clayton	None	William H. Lawes	
Redlands, Calif.	George S. Hinckley‡	Perrin G. Trowbridge	W. H. Morrison		F. H. Folkins	W. T. Ferguson
Reno, Nev.	Charles L. Hill‡	Lee Hawcroft	Lou Gammell		J. J. Sullivan	Charles L. Hill
Rensselaer, N. Y.	George Haynes‡	John Secor	Richard Goode	Melvin Smith	Charles Harbison	William J. Adams
Revere, Mass.	George Burnette‡	Thomas J. McCarrick	Edward J. Tighe	William F. Fouhy	Francis Licata	
Richmond, Calif.	E. A. Hoffman‡	W. P. Cooper	L. E. Jones		C. R. Blake	R. Tcherassy P
Richmond, Ind.	S. W. Hodgin‡	Harry E. Williams	J. Henry Vogelsong		C. J. Hufnagel	Albert D. Burkhardt
Richmond, Va.	G. M. Bowers	W. H. Joynes	R. B. Jordan	W. Brownley Foster	W. Brownley Foster	J. Malcolm Pace
Ridgefield Park, N. J.	Edwin S. Ferris	E. G. Alberque, Jr.	F. E. Larson	Arthur W. Kneerim	W. F. Reynolds	Edwin S. Ferris
Ridgewood, N. J.	Edward T. White	Arthur J. Demouth	R. Floyd Tremper		J. F. Benjamin	Edward T. White
River Rouge, Mich.	Amedee Gatien	Edward Bodary	E. K. Hanlon	Lyra Collins	H. S. Broderson	Herbert Weber
Riverside, Calif.	J. R. Elliott‡	Edwin Mosbaugh	H. B. Heastan		W. A. Jones	J. C. Cooper
Roanoke, Va.	C. L. Watkins‡	W. M. Mullins	C. E. Heckman		C. B. Ransome	
Rochester, Minn.	C. H. Armstrong‡	C. E. Ginther	Louis J. Claude		C. H. Mayo	Ralph B. Compton P
Rochester, N. H.	Harry F. Howard†	John F. Nute	Fred S. Hartford	Forrest L. Keay	Charles E. Goodwin	Albert Bickford R
Rochester, N. Y.	Thomas J. Morrison	Morris Keating	Henry T. Copenhagen	Frank X. Kelly	A. M. Johnson	Patrick Slavin
Rockford, Ill.	Raymond A. Arput‡	Thomas D. Blake	A. E. Bargren	Prudence Ross	N. C. Bullock	Earl F. Elliot
Rock Hill, S. C.	T. C. Marshall	T. O. Flowers	Ben R. Ross		S. T. Frew	
Rock Island, Ill.	Wallace Treichler‡	August G. Schmidt	Herman Sehnert		H. W. Shuman	J. G. Evans P
Rockville Centre, N. Y.	Joseph F. Russ†	Charles Dalton	Horace L. Allen	(County)	A. D. Jaques	Board
Rocky Mount, N. C.	A. S. Lyon	J. R. Sorsby	O. P. Hedgepeth	Mrs. R. D. Bulluck	Allen Whitaker	N. C. Pitt P
Rome, Ga.	T. E. Booz	C. B. Bradford	H. B. Gordon		A. H. Porter	
Rome, N. Y.	Richard P. Wilson	Harry W. Piggott	Joseph Thomas Owens	Dan Mellen	Lewis N. Eames	William L. Koch R
Roselle, N. J.	Edward S. Hagerthey	George S. Wright	Burt M. Avery	Charles L. Coble	P. A. Proudfoot	
Roswell, N. M.	Lea Rowland‡	Rue Chrisman	Frank Young		W. W. Phillips	
Royal Oak, Mich.	E. M. Shafter	Charles Henning	E. M. Shafter		D. A. Cameron	E. M. Shafter
Rutherford, N. J.	F. Hackenburg	A. W. Gryson	Charles Rosenfelder	Marie R. Specht	Marine Dunn	H. H. Edwards P
Rutland, Vt.	Edward L. Tracy	Alfred H. Koltonski	William P. Fox		Clare M. Cole	Edward A. Chalmers
Sacramento, Calif.	Fred J. Klaus‡	M. J. Dunphy	W. M. Hallanan		Herbert F. True	Frederick N. Evans P
Saginaw, Mich.	Alfred Eckert	Frank W. Bender, Jr.	Fred H. Genske	George Schulz	Frank A. Poole	
St. Augustine, Fla.	John Center‡	William B. Parkhill	William Lindsley		H. E. White	Anton Burger P
St. Charles, Mo.	Henry D. Smelzer‡	Frank B. Feurstein	Arthur C. Smith		L. E. Belding	Elmer Waye
St. Cloud, Minn.	R. E. Borrowman‡	John J. Gillis	Frank P. Bettenburg	Florence Gorman	Math. Hamilton	Joseph P. Munsinger
St. Joseph, Mo.	G. R. Jones	Leo J. Urbanski	Charles A. Enos	Mildred Muir	A. J. Smith	W. L. Skoglund
St. Louis, Mo.	Baxter L. Brown	John J. O'Boyle	John J. McCarthy	Joseph M. Darst	J. F. Bredeck	William A. Miller
St. Paul, Minn.	Milton Rosen	William J. Sudeith	Charles W. Coulter	Frank M. Rarig, Jr.	R. B. Schoch	Fred M. Truax

TABLE VII-B.—DIRECTORY OF CITY OFFICIALS IN ALL CITIES OVER 10,000—Continued

City	Director of Public Works	Fire Chief	Police Chief	Director of Public Welfare	Health Officer	Director of Parks or Recreation
St. Petersburg, Fla.	Frank O. Lee	J. T. McNulty	R. H. Noel	Paul A. Scudder	R. E. Stevens	A. C. Beers P
Salem, Mass.	Frank P. Morse‡	Joseph H. Flynn	John C. Harkins	William O. Safford	John J. McGrath	Daniel J. Phalen P
Salem, Ohio	Frank Wilson	Vincent Malloy	R. N. Stoffer		R. T. Holzbach	Frank Rollins
Salem, Ore.	Hugh Rogers	Harry Hutton	Frank A. Minto	None	V. A. Douglas	None
Salina, Kan.	H. N. Lamme‡	Ben Wolbert	D. K. Fitch		W. R. Dillingham*	Irvin Ricklefs
Salinas, Calif.	Donald Davies, Jr.‡	George Von Soosten	G. W. Griffin		Marie K. Fidel	
Salisbury, Md.	Clarke Gardner‡	Austin Moore	N. Holland	None	S. H. Hurdle	None
Salisbury, N. C.	J. P. English‡	W. A. Brown	R. L. Rankin	Mrs. M. O. Linton	C. W. Armstrong	
Salt Lake City, Utah	W. D. Beers‡	Walter Knight	W. E. Payne	Gertrude H. Myers*	Sol G. Kahn	P. H. Goggin
San Angelo, Tex.	John Paul Burden‡	John Parker	Sam Haynes		B. T. Brown	A. N. Carlin
San Antonio, Tex.	I. Ewig	J. G. Sarran	O. W. Kilday	None	W. A. King	Henry Steingruber P
San Benito, Tex.	E. J. Preston	C. L. Potter	Scott Cowart	C. S. McKinney	N. D. Monger	None
San Bernardino, Calif.	Charles L. Foulke	E. E. Leffen	J. H. Hayden		G. Sterling Landon	
San Diego, Calif.	F. A. Rhodes	J. E. Parrish	George M. Sears	James H. Bell	Alex M. Lesem	John G. Morley P
Sandusky, Ohio	E. E. Hartung‡	John D. Curtis	Charles A. Weingates	A. T. Hinde*	F. M. Houghtaling	Jacob Roth P
Sanford, Fla.	F. T. Williams‡	M. N. Cleveland	R. G. Williams		J. N. Tolar	James Moughton P
San Francisco, Calif.	W. H. Worden	Charles J. Brennan	William J. Quinn	Eugenie Schenk*	J. C. Geiger	John McLaren P
San Jose, Calif.	W. L. Popp‡	Charles Plummer	J. N. Black		H. C. Brown	L. C. Maynard P
San Leandro, Calif.	F. C. Schaer	L. R. Martin	J. F. Peralta	(County)	J. P. Rose	H. M. Bradow
San Mateo, Calif.	E. P. Wilsey	Hugh Morris	T. F. Burke		James A. Warburton	E. P. Wilsey
Santa Ana, Calif.	J. L. McBride‡	John Luxembourger	Floyd W. Howard	(County)	J. G. Sutherland*	Dale Griggs P
Santa Barbara, Calif.	E. B. Brown‡	F. W. Stronach	Marion Wilson		C. T. Roome	Charles Waugh P
Santa Cruz, Calif.	Roy W. Fowler‡	R. S. Tait	Al Huntsman		M. D. McPherson	
Santa Fe, N. M.	H. B. Lotz‡	Carl A. Bishop	Thomas P. Delgado	J. C. McConvery	Carl O. Jensen	C. A. Wheelon P
Santa Monica, Calif.	W. W. Milliken	William J. Mohr	Clarence E. Webb	William H. Carter	Frank G. Crandall	W. W. Milliken
Santa Rosa, Calif.	Arthur Noyes	William H. Muenter	Emil Biaraschi	L. B. McGuire	E. J. Helgrin	Arthur Noyes
Sapulpa, Okla.	Fred M. Boone	W. W. Collier	J. O. Edwards	Fred M. Boone	A. C. Frampton	Fred M. Boone
Saratoga Springs, N. Y.	George W. Ainsworth	John S. Hickey	Patrick F. Rox	A. J. Leonard	F. J. Resseguie	George W. Ainsworth P
Saugus, Mass.	Dexter G. Pratt	William R. Salsman, Jr.	John T. Stuart	(Board of 3)	(Board of 3)	
Sault St. Marie, Mich.	Henry A. Sherman	Frank Trombley	M. H. Mitchell		E. A. Cornell	Henry A. Sherman
Savannah, Ga.	R. H. Clements	W. S. Blanton	J. J. Clancy		V. H. Bassett	H. S. Bounds R
Schenectady, N. Y.	Walter S. Wood	August G. Derra	William H. Funston	William Fagel	J. B. Garlick	Raymond Bradshaw
Scranton, Pa.	William A. Schunk	John J. Kelly	Harry F. Davis	None	Arthur E. Davis	Herman M. Kerber P
Seattle, Wash.	Thomas H. Beeman‡	C. W. Corning	Walter B. Kirtley	Hattie M. Patterson*	Frank M. Carroll	(Board)
Sedalia, Mo.	James I. Collins‡	W. H. Paul	W. L. Marlin		Tom L. Bohon	E. C. Hamilton
Selma, Ala.	R. S. Browning†	W. L. Pitts	H. L. Dickerson		L. T. Lee	
Seminole, Okla.	R. N. Geer‡	B. E. Brodnax	Jake Sims		E. R. McAlister	R. N. Geer
Shaker Heights, Ohio	W. E. Arnold	M. M. Hand	Bert H. Tilson		Paul M. Spurney	
Shamokin, Pa.	Leon C. Adams†	James A. Glennon	Aaron Jones	None	Fred Zeiser	None
Sharon, Pa.	James L. Bailey†	W. Leroy Hall	Charles B. Steger	None	J. B. Hildebrand	R. E. Johnston P
Shawnee, Okla.	T. E. Thompson	W. W. Wicker	F. A. Budd	None	Leroy J. Neal	Earl Redwine

Sheboygan, Wis.	Jake A. Klein	Charles W. Brandt	Walter H. Wagner	Arno Dechent	G. J. Hildebrand	Gordon Z. Rayner
Shelby, N. C.	D. R. S. Frazier‡	J. L. McDowell	D. D. Willis		D. F. Moore*	
Shelbyville, Ind.	Clyde R. Yater‡	William Briggs	Earl Trees	None	Paul R. Tindall	Martin Luther R
Shelton, Conn.	Robert L. Lattin†	Frederick L. Cotter	William J. Donovan	Peter G. McGivney	Edward J. Finn	George Anger R
Shenandoah, Pa.	Edward Slavitsky†	Joseph Schappel	John Maher		Claude Davis	
Sherman, Tex.	B. A. Crocker‡	J. M. Andrews	H. G. Thompson		Arthur Gleckler	W. Morgan Works
Shorewood, Wis.	John G. Deppisch†	E. F. Bartels	E. F. Bartels	Irene H. Hugunin	Jerome M. Jekel	William D. Stockwell P
Shreveport, La.	H. Earl Barnes‡	Sloan J. Flores	E. E. Norvell	None	W. J. Sandidge	W. A. Robinson, Jr.
Sioux City, Iowa	L. N. Hintgen	George M. Kellogg	Chris Dahl		W. S. Petty	H. C. Kingsbury
Sioux Falls, S. D.	R. E. Bragstad‡	William A. Sloan	Lawrence A. Green		Emil G. Erickson	J. H. Fitzgerald
Somerville, Mass.	Leon G. Ayer‡	John C. McNally	Thomas Damery	Walter V. Robinson	Ciro Giobbe	Francis J. Mahoney
South Bend, Ind.	Frederick J. Anderson‡	William Freeh	Lawrence J. Lane	Frances Strauss*	F. R. Nicholas Carter	William H. Walker
Southbridge, Mass.	John G. Clark‡	Joseph E. Duchesneau	Ulric Brault		Albert R. Brown	
South Gate, Calif.	Carle E. Holden	David F. Glines	Willard D. Bretz	Earl L. Fike	(County)	None
South Milwaukee, Wis.	Julius Stosick‡	John O'Connell	Frank Briesemeister	None	R. D. Moray	None
South Orange, N. J.	Peter A. Smith†	John C. Loughran	Patrick J. Maguire		A. C. Benedict	Charles R. Piper P
South Pasadena, Calif.	Frank H. Clough‡	J. Frank Smith	Frank B. Higgins		Albert Supple	Glen Garwood
South Portland, Me.	Albert W. Waterman	Charles O. Spear, Jr.	Charles O. Spear, Jr.	Cecil V. Pullen	Waldo Skillin	None
South River, N. J.	Kermit W. DeVoe	Arthur Eppinger	Charles Eberwein	Alex Tobias	Abraham A. Pansy	
South St. Paul, Minn.	W. H. Cropsey‡	Harry Rund	E. J. McAlpine		O. S. Ely	A. O. Elder P
Spartanburg, S. C.	J. D. Deason†	W. O. Blackwell	G. E. West	None	W. O. Wrightson	J. D. Deason
Spokane, Wash.	Hugh W. English	W. P. Payne	Ira A. Martin	None	Ralph Hendricks	John W. Duncan P
Springfield, Ill.	M. P. O'Brien†	James Delaney	Carl Nuess	None	H. H. Tuttle	George Luers
Springfield, Mass.	C. W. Phillips‡	Herbert C. Root	John L. Maloney	John F. Madden	L. Jackson Smith	T. R. Geisel P
Springfield, Mo.	Harry E. Bartlett	W. R. Price	Paul A. Frey		R. W. Langston	T. A. Nicholson
Springfield, Ohio	William E. Lucas	Grover L. Frock	George A. Abele		Oscar M. Craven	Starling L. Fisher
Stamford, Conn.	Daniel F. Hogan	Victor H. Veit	John B. Brennan		R. D. Fear	
Statesville, N. C.	R. L. Crawley‡	W. Lloyd Neely	William S. Thomas		Ross S. McElwee	
Staunton, Va.	W. L. Hall	E. H. Dabney	W. P. Davis	Mattie B. Rice	J. F. Fulton	W. L. Hall
Steelton, Pa.	Claude Baskins	James F. Thompson	Paul F. Reisch		E. G. Butler	Charles S. Davis
Sterling, Ill.	A. G. Hubbard‡	Connel L. Nicol	Curtis Bucher		H. M. Jacobs	R. R. Young
Steubenville, Ohio	Max J. B. McConnell	Edward J. Green	R. H. Cunningham	James J. McDonough	J. A. Pizzaferrato	R. B. McClintock
Stevens Point, Wis.	M. D. Jackson	F. F. Kirsling	A. W. Risch	V. A. Landowski	F. R. Krembs	E. W. Sivley
Stockton, Calif.	Lyle Payton‡	M. D. Murphy	Harold A. Vogelsang	O. C. Wyman*	J. J. Sippy	Victor Anderson P
Stoneham, Mass.	Cornelius J. Sweeney	William F. McCall	J. Clarence Nelson	Charles E. Ames	George A. Hinchcliffe	Percival H. Wardwell
Stratford, Conn.	Daniel N. McLeod	Allen D. Judson	William B. Nichols	William H. Shea	DeRuyter Howland	William H. Shea
Streator, Ill.	F. H. Renz‡	Frank A. Owen	H. M. Reynolds		Arthur J. Haff	Gus Baar
Struthers, Ohio	Jules G. Richards	Martin J. Dittmar	Harry Davis		Charles Scofield	Charles Mohr
Suffolk, Va.	J. C. Causey, Jr.‡	J. H. Bangley	H. W. Churn	Genevieve Brothers	W. F. Wild	R. H. Brinkley
Summit, N. J.	Francis A. Murray‡	Thomas F. White	Edward T. Nelson	Verner D. Peer	Henry P. Dengler	William H. Swain P
Sumter, S. C.	C. B. Huggins	R. E. Wilder	A. D. Owens	E. H. Ellis	G. R. Kitchen	Mrs. J. L. Dillon
Sunbury, Pa.	Arthur B. Shipe†	Claude S. Uplinger	Michael Sergent	F. R. Klase	Carl P. Inkrote	Grover B. Reichley P
Superior, Wis.	L. W. Peleske‡	James T. Sweeney	Arthur Buchanan		Charles H. Mason	O. C. Gradin P
Swampscott, Mass.	Wallace W. Pratt‡	James Warnock	Walter F. Reeves	(Board of 3)	Clarence W. Horton	John Homan P
Sweetwater, Tex.	Roy Duckett	A. C. Forgay	N. B. Hall		E. W. Prothro	J. T. Sparks
Swissvale, Pa.	Allen F. Koch†	P. J. McGurk	R. W. Stitt	None	S. L. Glasgow	None
Syracuse, N. Y.	George H. Ballantyne	Edward Geiselman	Thomas Carroll	Leon H. Abbott	Gregory D. Mahar	William A. Barry P

TABLE VII-B.—DIRECTORY OF CITY OFFICIALS IN ALL CITIES OVER 10,000—Continued

City	Director of Public Works	Fire Chief	Police Chief	Director of Public Welfare	Health Officer	Director of Parks or Recreation
Tacoma, Wash.	A. R. Bergersen	E. N. Whitaker	Harold P. Bird	George A. Smitley	S. M. Creswell	Sherman Ingels P
Tallahassee, Fla.	H. P. Ford	T. P. Coe	Gid Powledge	None	Ford Thompson	H. P. Ford
Tamaqua, Pa.	Luther Hartung‡	Frank B. Behr	Nelson A. Hughes		Lamont Perrine	W. Welsh R
Tampa, Fla.	R. H. Cason‡	A. J. White	R. G. Tittsworth	None	J. R. McEachern	Marco Penn P
Taunton, Mass.	Alonzo K. Crowell‡	Edward F. Gorey	Lewis F. Ridley	Emory J. Malo	John I. McNamara	Joseph P. Murphy
Taylor, Pa.	Walter C. Zumbach‡	William James	James Morris		E. E. Edwards	John J. Ott P
Temple, Tex.	N. A. Ensor	George Hoherd	B. G. Duncan	N. A. Ensor	B. F. Lee	N. A. Ensor
Terre Haute, Ind.	W. Robert Paige‡	Albert W. Rowe	James C. Yates	None	Maurice B. Van Cleave	Richard A. Wey
Texarkana, Ark.	P. R. Booker‡	W. J. Springer	W. E. Davis	L. Q. Orr	H. E. Murry	A. H. Little
Texarkana, Tex.	M. L. Watson‡	Joe Benjamin	J. N. Runnels	None	C. A. Smith	A. C. Stuart
Thomasville, Ga.	N. W. Crawford†	J. E. Porter	J. M. Hancock		H. B. Jenkins	Tom Dollar P
Thomasville, N. C.	R. M. Cooksey	Robert J. Tomlinson	F. C. Smith	Curry F. Lopp*	A. Gambrill*	None
Tiffin, Ohio	C. J. Peters‡	Floyd J. Ash	Charles J. Mutchler	None	John A. Gosling	None
Toledo, Ohio	G. N. Schoonmaker	Fred T. Schlorf	D. T. Wolfe	C. J. Mathews	Basil Brim	T. G. Jeffery
Tonawanda, N. Y.	Harvey Bluckhorn	C. Grover Rech	George C. Marohn		R. H. Wilcox	
Topeka, Kan.	William R. Mallory†	William J. Cawker	Frank L. Stone, Sr.	Kate Maxwell King	F. P. Helm	Harry C. Snyder P
Torrington, Conn.	John Smith‡	John A. Palmer	Hugh E. Meade	George Bowerman	Elias Pratt	Rose Eagan R
Traverse City, Mich.	C. H. Foster	J. Fifarek	W. J. Rennie	R. H. Smith	G. A. Halliday	C. H. Foster
Trenton, N. J.	Joseph E. English	Roland H. Weigand	James P. O'Rourke	Helen R. McCormack	Alton S. Fell	Joseph P. Barlow
Trinidad, Colo.	Hal Barnes	David J. Thompson	Mike Foudy		B. M. Cawley	Tillman Cook
Troy, N. Y.	William F. Luby	Cornelius F. Casey	John B. Conroy	Nora A. Burke	James H. Flynn	Philip A. Draper P
Tucson, Ariz.	Bradley R. Metcalf‡	Joseph A. Roberts	C. A. Wollard		L. H. Howard	Harold A. Patten R
Tulsa, Okla.	M. C. Shibley‡	R. W. Granger	Charles F. Carr	None	J. Jeff Billington	Will O. Doolittle P
Turtle Creek, Pa.	H. Duncan†	Forrest Bethune	William J. Whalen		M. Emanuel	
Tuscaloosa, Ala.	Luther Davis	E. L. Mathews	H. D. Billingsley	John C. Pearson	A. A. Kirk	Luther Davis
Two Rivers, Wis.	Ernst Sonntag†	A. J. Rahn	J. J. Rebman	H. C. Rockhoff	A. P. Zlatnik	Leonard Birr P
Tyler, Tex.	J. P. Ferrill‡	M. P. Burns	J. J. Ray		Albert Woldert	S. Pledger Burke P
Union City, N. J.	Fred Holtje	Charles Friedel, Jr.	Harry A. Jenkins	William J. Tighe	Grant P. Curtis	Frederick Berke
Uniontown, Pa.	Wilbur L. Dunn‡	W. H. Barclay	D. W. McDonald	None	W. C. Hall	John C. Reisinger
University City, Mo.	W. A. Heimbuecher‡	M. J. Lyons	George F. Ward	None	O. P. Hampton, Jr.	Joseph K. Monteith
Urbana, Ill.	Robert L. Gordon	John B. Hays	Walter Fulton	None	L. M. T. Stillwell	William C. Noel P
Utica, N. Y.	Charles A. McKernan	Joseph N. Sullivan	Nicholas Doll	Francis Morath	Hugh H. Shaw	William Gray P
Valdosta, Ga.	Charles A. Dunbar‡	T. M. Cook, Jr.	W. P. Kendall		E. D. King, Jr.	R. J. Drexel
Vallejo, Calif.	Frank Brew	D. J. Noonan	Bert Foreman	Edwin J. Blanco	Edwin J. Blanco	T. J. Kilkenny
Valley Stream, N. Y.	Percy B. Sprague	Howard H. Neil	Abram W. Skidmore*	None	John M. Quinn	None
Vancouver, Wash.	C. C. Cartlich†	Fred Day	F. B. Osmond	None	C. B. Hutt	None
Vandergrift, Pa.	L. G. Anderson‡	Dave Olinger	D. L. Johnston		Joseph Remaley	Ed Kinkaid
Ventura, Calif.	Carl Froerer‡	H. A. Johnson	T. W. Neel		J. A. DeSerpa	A. B. Perley P

Vicksburg, Miss.	John L. Hyland†	Harry Fuller	W. L. Tucker		H. Michael Smith	Frank Andrews
Vincennes, Ind.	Robert E. Lind‡	J. Edwin Burway	Thomas M. Martin	None	N. E. Beckes	William Rayls P
Virginia, Minn.	C. S. Hovland‡	Nels F. Quist	Charles Gronberg		J. Arnold Malmstrom	A. F. Thayer P
Waco, Tex.	J. H. Strange‡	J. R. Meers	W. M. Zachry	None	George M. Liddell	R. H. Schultz R
Wakefield, Mass.	Harry H. Denning†	Fred D. Graham	(Vacancy)	Dennis P. Hogan	Wesley S. Goodwin	William J. Garden
Walla Walla, Wash.	C. W. Martin†	William Davis	J. F. Gemmell	None	J. E. Vanderpool	None
Wallingford, Conn.	William A. Mackenzie‡	John J. Luby	George C. Abbott	(Board)	Mark T. Sheehan	Dennis J. Hennessey
Waltham, Mass.	Henry F. Beal	George L. Johnson	Richard Currin	Joseph T. Mulcahy	Benjamin Fuller	Lowell A. Warren
Warren, Ohio	W. S. Harvey‡	Edwin Oldacres	B. J. Gillen		Lyle A. Biddlestone	Gould Stewart
Warren, Pa.	C. W. Barwis‡	D. G. Kropf	G. F. Haehn		R. N. Brown	W. E. Lutz P
Warwick, R. I.	Arthur McGuinness‡	None	Henry J. Ledoux	John Fletcher	William Dyer	None
Washington, D. C.	Dan I. Sultan	Charles E. Schrom	Ernest W. Brown	Elwood Street	George C. Ruhland	Arno B. Cammerer P
Washington, Pa.	H. H. Streator‡	Lawrence Loar	Joseph Verderber	None	Clarence C. Houston	Frank C. Lewis
Waterbury, Conn.	Robert A. Cairns‡	Thomas J. Lynch	Joseph H. McLean	Margaret Verdon	Edward J. Godfrey	Irving Harrison P
Waterloo, Iowa	Nathan B. Barber‡	Ray Tiller	H. R. Crumrine		J. E. Ridenour	C. C. Chesterman P
Watertown, Mass.	Pierce P. Condon†	John W. O'Hearn	John F. Milmore	Danile H. Murphy	Fred W. Bodge	Arthur D. Mosman
Watertown, N. Y.	Charles M. Getman	William E. Gaffney	John Gilligan	Clyde W. Miller	George B. Van Doren	William I. Graf R
Watertown, S. D.	Ralph Reed‡	O. B. Kinsman	L. P. Johnson		W. G. Magee	Owen A. Palmer
Watertown, Wis.	P. A. Glaser	Robert Kerstell	Albert N. Quest		F. H. Zimmermann	L. H. Nowack
Waterville, Me.	Harry Green‡	Grover D. Lovejoy	Alfred Poirier	F. Goodrich	Arthur Daviau	(Board of 3)
Watervliet, N. Y.	Frank T. Mahar	James J. Corbett	Maurice J. Kennan	Katharine V. Moran	Charles A. Birmingham	Frank T. Mahar
Waukegan, Ill.	Henry Bleck†	Adolph J. Francke	William B. Blaylock		Stanley Leckie	A. G. Grosche
Waukesha, Wis.	W. E. Dick‡	Peter Wild	Theodore R. Kolster		F. M. Scheele	Charles E. Schuetze
Wausau, Wis.	B. C. Gowen‡	Arthur A. Buss	Thomas Malone		L. F. Bugbee	I. S. Horgen
Wauwatosa, Wis.	(Board)	J. C. Lefeber, Jr.	Harry Ridenour	None	R. T. Hansen	John Iverson
Waycross, Ga.	H. M. Pafford	H. C. Thackston	W. A. Yawn	Mrs. D. Salisbury	George E. Atwood	E. Kontz Bennett P
Waynesboro, Pa.	Charles G. Sheaffer‡	Charles E. Shoemaker	S. W. Staley		Mrs. Verne Snowberger	
Webster, Mass.	Benjamin A. Wakefield‡	Arthur Belmore	John C. Templeman	John Morgan	Wilfred P. Bazinet	Arthur Bigelow
Webster Groves, Mo.	John B. Clayton, Jr.‡	J. R. Eddie	Andrew McDonnell	Morgan E. Coggeshall	Carl C. Irich	T. Herbert Heath
Wellesley, Mass.	A. Stewart Cassidy‡	Thomas H. Slaman	William J. Fleming	John T. Ryan	Curtis M. Hilliard	George L. Abell
Wenatchee, Wash.	H. F. Isler	H. W. Bryson	Carl H. Hansen		C. R. Fargher	L. L. Gellatly
West Allis, Wis.	A. L. Wichner	Edwin Bryant	Thomas Kastello		F. H. Russell	E. C. Pynn
Westbrook, Me.	Henry W. Foster‡	Thomas D. Smith	Edward J. Herbert	Granville Shibles	Patrick H. Welch	Edwin J. Laverty
West Chester, Pa.	Lawrence Reagan	William B. Ingram	Edwin T. Darlington	None	Warren Garrett	Ashton B. T. Smith
Westerly, R. I.	Arthur H. Coy	Columbus Pasetti	Robert Kessel	Charles L. Segar	Samuel C. Webster	None
Westfield, Mass.	Oren E. Parks	Thomas H. Mahoney	Thomas F. Daley	Morrell H. Moore	R. M. Marr	Elizabeth B. Fowler P
Westfield, N. J.	John T. Hopkins‡	Fred C. Decker	John C. Rosecrans		Andrew Carney	
West Frankfort, Ill.	Leroy Sisk	Thad Fife	Jake Kelly	Ed Powell	Thad Fife	John Dorris
West Hartford, Conn.	F. B. Chamberlin‡		Joseph F. Grogan	Helen E. Duncan	Harry B. Smith	(Board of 5)
West Haven, Conn.	John F. Lynch ‡	Lloyd J. Cameron	Harry Tuttle		Charles Kauffman	Walter Scranton
West New York, N. J.	Harry J. Heinz	Ernest G. Beckert	Stephen Meckert	Leo E. Honore	Michael N. Tagliareni	Michael N. Tagliareni
West Orange, N. J.	Frank A. O'Connor	Martin T. Kennedy	Patrick J. McDonough		Kurt W. Thum	Bernard M. Degnan P
West Palm Beach, Fla.	D. D. Howard	A. P. Sadler	Robert W. Milburn	(County)	W. E. Van Landingham	D. D. Howard P
West Springfield, Mass.	T. Frederick Roche	Frederick H. Sibley	Joseph A. Demers	Ethyl J. MacNair	John J. Lysaght	William Ridgeway P
West Warwick, R. I.	William A. Rathbun	Lionel A. Gareau	Thomas Harrop	John A. Anderson	Daniel S. Harrop	None

Table VII-B.—Directory of City Officials in all Cities Over 10,000—Continued

City	Director of Public Works	Fire Chief	Police Chief	Director of Public Welfare	Health Officer	Director of Parks or Recreation
Wewoka, Okla.	A. M. Seran	E. E. Shiflett	J. R. Robertson	None	George H. Hunter*	(Board) P
Weymouth, Mass.	Thomas Kelly†	Ralph P. Bacon	Edward F. Butler	Everett E. Callahan	Frederick L. Doucett	Everett E. McIntosh
Wheeling, W. Va.	H. T. Conrad‡	Edward T. Rose	Albert C. Megale	Reece M. Pedicord	Reece M. Pedicord	Warren W. Pugh
White Plains, N. Y.	Eugene Halpin, Jr.	H. Abbot Griffin	William Miller	Edmund P. Tate	Matthias Nicholl*	Charles H. Tibbits P
Whiting, Ind.	James G. Nellis‡	Clyde C. Lampman	Richard S. Springgate	J. A. McCarthy	Paul Jancek	Donald P. Spurrier
Whittier, Calif.	M. R. Bowen‡	Hugh M. Topping	Guy C. Welch	None	Reuben Kaufman	M. R. Bowen P
Wichita, Kans.	P. L. Brockway‡	H. H. McCall	O. W. Wilson	J. E. Wolfe	Russel Stanbridge	Alfred McDonald
Wichita Falls, Tex.	F. M. Rugeley‡	Grover C. Habern	W. E. McDonald		J. H. Fletcher	Frank Collier
Wilkes-Barre, Pa.	Walter P. Johns‡	Ambrose Saricks	J. Russell Taylor		C. B. Crittenden	William B. Houser
Wilkinsburg, Pa.	John C. Deal	Samuel Jeffries	James Harris	None	J. M. Snyder	John C. Deal
Williamsport, Pa.	George W. German†	Michael Clark	John G. Good		William Mollenkopf	Harry E. Kempf
Willimantic, Conn.	John F. Collins‡	Charles A. Reynolds	Thomas F. Grady	William A. Buck	Reuben Rothblat	E. O. Sumner P
Wilmette, Ill.	Charles C. Schultz	Walter H. Zibble	Cloyd C. McGuire	None	Martin H. Seiffert	Daniel M. Davis R
Wilmington, Del.	Harry L. Maier‡	William J. Lutz	Howard L. Boyd	None	James W. Butler	(Board)
Wilmington, N. C.	J. E. L. Wade	J. F. Zellers	J. S. Lane	J. R. Hollis	A. H. Elliott	J. E. L. Wade
Wilson, N. C.	J. D. Blount‡	Edwin W. Davis	John R. Gurley	Jeannette Granger	Wade H. Anderson	
Winchester, Mass.	Parker Holbrook‡	David H. DeCourcy	William H. Rogers	Earl E. Andrews	Maurice Dinneen	George T. Davidson P
Winchester, Va.	S. Lee Grant	J. William Stryker	C. W. Hallis	Nan Keating	L. M. Allen	C. Vernon Eddy P
Winnetka, Ill.	Robert L. Anderson	G. M. Houren	W. M. Peterson	None	H. A. Orvis	H. L. Woolhiser
Winona, Minn.	E. E. Chadwick‡	H. G. Putnam	H. C. Riebau		W. V. Lindsay	C. D. Tearse
Winston-Salem, N. C.	R. A. Thomas	H. G. Hobson	W. F. Anderson	None	R. L. Carlton	L. B. Hathaway
Winthrop, Mass.	Channing Howard	Warren A. Belcher	William F. Pumphret	Marion M. Johnson	William D. Childress	Thomas A. White
Woburn, Mass.	James H. McDermott‡	Frank E. Tracy	Charles R. McCauley	Edward F. Gorman	Edward F. Gorman	
Woonsocket, R. I.	Alphonse A. Fugere	Augustin J. Cote	Alfred O. Perron	Bernard F. Kane	James P. O'Brien	Alphonse A. Fugere
Wooster, Ohio	George S. Allspaugh	Herbert Young	Henry Leiner		W. G. Rhoten	James B. Rahl
Worcester, Mass.	Ralph G. Lingley‡	Charles L. McCarthy	Thomas F. Foley	Gerhard Becker	Peter O. Shea	Thomas E. Holland
Wyandotte, Mich.	F. W. Liddle‡	Gustav Anselm	William P. Rutledge	Lucille Brown	Earl H. Engel	(Board of 3)
Xenia, Ohio	J. C. Connolly‡	Herman Fisher	L. H. Purdom		A. D. DeHaven	
Yakima, Wash.	C. E. Crownover‡	Ray H. Hare	Harold Robinson		Lloyd Moffitt	George W. Clark
Yonkers, N. Y.	Edward J. Murray	Arthur E. Chambers	Edward J. Quirk	Nicholas J. Ebbitt	William S. Coons	William J. McGeory P
York, Pa.	C. F. W. Wallow‡	L. Ellis Wagner	C. P. Gerber	None	John Yeagley	V. K. Dayhoff
Youngstown, Ohio	Albert R. Haenny	Herman Steinfurth	Carl L. Olson	Wallace W. Ryall	Wallace W. Ryall	W. H. Hayden
Ypsilanti, Mich.	E. M. Steffe	Alonzo H. Miller	Ralph L. Southard	George M. Gaudy	Bradley M. Harris	Norris C. Sherwood P
Zanesville, Ohio	George R. Evans‡	Charles Hatfield	J. H. Kimberly		D. G. Caudy	

Part Four

MUNICIPAL FINANCE

Trends in Municipal Debt
Limits on Local Debt
Limits on Local Property Taxes
State Supervision of Local Financial Processes
State-Administered Locally-Shared Taxes
Federal Grants-in-Aid

Trends in Municipal Debt

By Carl H. Chatters and Elton D. Woolpert*

THE last few years have witnessed a significant shift in emphasis in the field of municipal finance. Prior to this period, municipal debt was distinctly subordinated to other phases of finance, but recent developments have catapulted it into the spotlight of popular attention. From the investor's point of view, municipal bonds, once purchased with indiscriminate confidence, suddenly exhibited the failings of less respected securities. Defaults and forced refundings, while not alarming in comparison to those in private finance, were sufficiently numerous to cause widespread concern. From the viewpoint of administration, problems of funding and refunding assumed major importance, municipal debt limits became the subject of renewed attention by state legislators, and borrowing for emergency needs further complicated the picture. And finally, from the taxpayer's point of view, municipal debt took on sinister proportions as soon as it was realized what a significant part debt service charges played in boosting the fixed expenses of municipalities.

If one is looking for a brighter side to this discouraging picture, it is to be found in the development of a sounder, more discriminating consideration of municipal debt problems, both from the administrative viewpoint and from the point of view of the investor. The volume of literature and the amount of new legislation dealing with municipal debt are indicative of a new approach to the problem. Much of this new interest, however, has been directed toward specific local situations and has been concerned with the formulation of expedient arrangements necessitated by emergency conditions. For this reason it seems advisable to present in compact form such data as are available relating to the trends in municipal debt for the past two decades, in order that they may serve as an aid to a better understanding of the problem as a whole and as a point of departure for better forms of control.

Most of the data presented here are secondary, the two major sources being the *Bond Buyer* and the *State and Municipal Compendium,* the two leading periodicals in the field of municipal bond and debt statistics. Because of the fact that "municipals" in the bondman's language refers to the securities of the state and all of its subdivisions, it has been impos-

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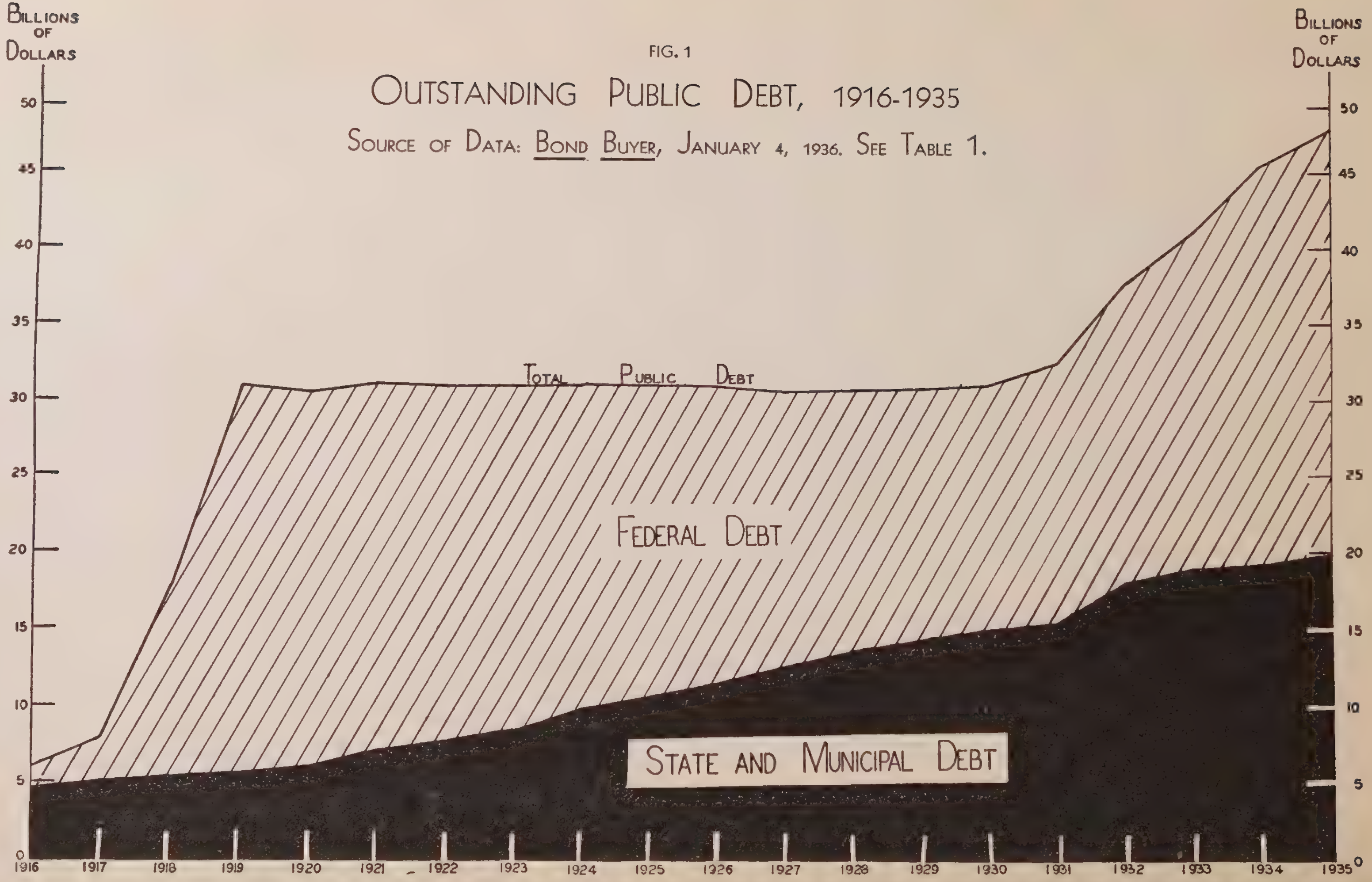
FIG. 1

OUTSTANDING PUBLIC DEBT, 1916-1935

SOURCE OF DATA: BOND BUYER, JANUARY 4, 1936. SEE TABLE 1.



sible in all cases to segregate data relating solely to municipalities. With the exception of the bias caused by state figures, however, this is not serious, for the combination of the debt statistics of all of the overlapping local subdivisions gives a more accurate picture of the community debt situation than could be obtained from figures relating solely to the direct debts of municipalities. In Table 5, however, there is given a breakdown of the total sales as to local units, and this distribution may be used as a rough modifier of many of the other gross figures presented, as suggested below.

The Growth of Municipal Debt

The growth of outstanding state and municipal debt, especially when compared to that of federal debt, shows some interesting trends (see Table 1 and Figure 1). Starting in 1916, when state and municipal indebtedness was nearly four times that of the federal government, there was a slight but steady annual increase in the former until 1920. For the next 11 years the growth was also steady but at a higher rate of increase. The high point during this period was 1924, with an increase of $1,392,000,000. The year 1932 saw an unprecedented jump of nearly two and one-

Table 1

Outstanding Public Debt, 1916-1935[1]
In Millions of Dollars

Year	State and Municipal	Federal	Total Public
1916	$ 4,700	$ 1,255	$ 5,955
1917	5,009	2,976	7,985
1918	5,203	12,244	17,447
1919	5,648	25,482	31,130
1920	6,158	24,298	30,456
1921	7,110	23,976	31,086
1922	7,717	22,964	30,681
1923	8,462	22,350	30,812
1924	9,755	21,251	31,006
1925	10,655	20,516	31,171
1926	11,338	19,643	30,981
1927	12,319	18,510	30,829
1928	13,134	17,604	30,738
1929	14,101	16,931	31,032
1930	14,953	16,185	31,138
1931	15,583	16,801	32,384
1932	18,000	19,487	37,487
1933	18,800	22,538	41,338
1934	19,000	27,053	46,053
1935	19,800	28,701	48,501

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[1] Data reproduced from a table in *Bond Buyer,* January 11, 1936. Figures for state and municipal debt are as of December 31 of each year; from 1916 to 1931, inclusive, they are from U. S. Treasury estimates and subsequent to 1931 from estimates of the *Daily Bond Buyer.* Federal debt figures are as of June 30 of each year and are from U. S. Treasury reports.

half billions. During the following year, however, the curve again returned to its secular trend with an increase of 800 millions. Of particular significance is the fact that during the prosperous 'twenties the total outstanding debt was steadily increasing, with the result that when the lean years descended, municipalities found themselves saddled with a burden of debt charges and with only a small margin of credit on which to rely.

Comparing this trend in outstanding debt with the data on new borrowings (see Table 4), it is seen that the increases in 1921 and 1924, referred to above, may be accounted for by corresponding increases in the volume of bond sales but that from 1924 through 1930 annual sales were fairly constant in volume. This is, of course, an indictment of financial planning in American municipalities, for it demonstrates adherence to a policy of annually issuing more bonds than were retired—the antithesis of the currently endorsed pay-as-you-go policy. The seriousness of the indictment from the economic point of view is intensified when we recall the prosperous condition of the country during this period. That is to say, the credit which should have been preserved for depression years was lavishly used at a time when a pay-as-you-go policy could have been put into effect. The marked increase in 1932 occurred despite a sharp drop in volume of sales, being accounted for by inability to retire outstanding obligations rather than by the assumption of new burdens. By this time the squandering policies of the previous decade had begun to take their heavy toll, and, together with sharp decreases in municipal revenues, they played havoc with municipal debt administration. The relative decrease in growth in 1934 and 1935 took place in spite of renewed bond sales and is probably to be accounted for by increased attention to the retirement of outstanding issues and by improved tax collections. Nevertheless, there is reason for concern over the apparent resumption of the upward trend in outstanding debt—this despite the fact that many municipalities are trimming their financial sails to steer a pay-as-you-go course. The primary causes of this apparent anomaly are threefold: (1) the issuance of municipal bonds in order to match PWA loans; (2) borrowing for relief and other emergency expenditures; and (3) the temptation offered by a favorable bond market to achieve "debt equalization" through refunding, even where retirement of obligations was possible.

Turning for a moment to the relation of state and municipal debt to federal debt, we note that, following a spectacular growth in federal debt during the war period, there developed a rather remarkable relationship. Concurrent with the steady increase in "municipal" debt during the 'twenties, there was an almost equal scaling down of federal debt, with the result that the total public debt hovered constantly around the 30 billion dollar mark until 1931. Since then it has shot up to a new high, the rate of increase of the federal debt being considerably higher than that of state and municipal indebtedness. In fairness it should be recognized, however, that the bulk of recent additions to federal debt has been for relief and local improvements, formerly considered obligations of local governments. From the broad point of view, though, the significant fact is that total public debt—the combined burden on future taxpayers—was not reduced during the 'twenties and has now soared to new heights.

But what does this new high in outstanding indebtedness mean in terms of the debt burden on cities? Considerable light is thrown on this question by two tables (2 and 3) reproduced from an excellent study recently published by Frederick L. Bird.[1] Table 2 shows median per capita net debts, both direct and direct-and-overlapping, for cities over 30,000 population; and Table 3 supplements the second column in Table 2 by giving the

TABLE 2

MEDIAN PER CAPITA NET DEBTS AND DEBT RATIOS[1]
Cities of over 50,000 by Population Groups

Population Group	PER CAPITA DEBTS		DEBT RATIOS			
			To Assessed Valuation		To Estimated True Value	
	Direct	Direct and Over-lapping	Direct	Direct and Over-lapping	Direct	Direct and Over-lapping
Over 500,000	$102.16	$144.16	6.8%	11.2%	5.3%	7.6%
250,000 to 500,000	88.69	134.67	8.5	12.1	6.7	8.2
100,000 to 250,000	61.48	107.20	5.7	9.8	4.5	7.1
50,000 to 100,000	46.77	97.46	3.7	9.6	3.2	6.4
190 Cities	61.20	109.33	5.3	10.2	4.2	7.3

TABLE 3

THE RANGE IN DIRECT-AND-OVERLAPPING PER CAPITA NET DEBTS[1]
Cities of over 50,000 by Population Groups

Population Group	Low	Median	High
Over 500,000	$87.91	$144.16	$223.65
250,000 to 500,000	38.06	134.67	259.95
100,000 to 250,000	41.20	107.20	367.47
50,000 to 100,000	23.62	97.46	845.95
190 Cities	23.62	109.33	845.95

[1] Tables 2 and 3 are reproduced from *The Municipal Debt Load in 1935,* by F. L. Bird, Municipal Service Department, Dun & Bradstreet, Inc. The data are for all cities of over 50,000 population and are as of varying dates in the first six months of 1935. They are taken from Dun and Bradstreet municipal surveys and are based on detailed statistics obtained from official sources. In arriving at net debt, deductions were made for all sinking funds for debt items and also for municipally-owned utility debt to the extent that the respective utilities are self-supporting, inclusive of debt service.

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[1] *The Municipal Debt Load in 1935, Cities Over 50,000 Population.* Municipal Service Department, Dun and Bradstreet, Inc. 1935. 30pp.

range in direct-and-overlapping per capita debts. For those not familiar with the terms used in the column headings, a few definitions and explanations may be in order. *Direct debt* is that for which the city itself is liable, while *direct-and-overlapping debt* includes the direct debt plus a proportionate share of other local debts to the support of which taxpayers of the city must contribute. Thus it includes a share of the county debt, based upon the percentage of county taxes paid which are levied against city property, and similar shares of the debts of school districts, special districts, etc. Because of their widely varying inclusiveness, direct debt figures are of limited value for comparative purposes. They do serve, however, to indicate the debt service burdens on city budgets. Direct-and-overlapping debt figures, on the other hand, serve to reveal the true nature of the debt load, which is often concealed in the incomplete picture presented by direct debt figures alone. This is indicated by the fact that the median per capita direct debt for the 190 cities is only $61.20, while the median direct-and-overlapping debt is $109.33 per capita.

An analysis of Table 2 reveals that the median per capita debts, both direct and direct-and-overlapping, vary directly with the population of cities, the largest cities having the heaviest per capita debt burden. In the ratios of debt to assessed and estimated true value, however, we note that the cities in the 250,000 to 500,000 population group have the heaviest burden. This is probably to be explained by the greater relative concentration of taxable wealth in the largest cities.

Incidentally, attention should be called to the marked decline in assessed valuation during the past few years. Mr. Bird's study [2] reveals that the median decline from peak to 1935 was 18.2 per cent for the 190 cities, with a range from 0.0 per cent to 73.8 per cent. Even though this decline in the tax base probably does not reflect the full drop in property values, it has served, together with tax limitation laws and taxpayer resistance, to upset capital budget planning very seriously. This has been particularly true, of course, in states such as Florida and North Carolina, where boom inflation of real estate paved the way for later deflation and a consequent financial dilemma for cities.

The range in direct and overlapping per capita debts, as shown in Table 3, varies inversely with the size of the cities in each population group, the greatest range being found in cities of 50,000 to 100,000 population. Both the greater diversity in type of city and the unequal distribution of managerial ability in these smaller cities may be considered responsible for this situation. Out of the 190 cities of over 50,000 population, there are 19 with direct and overlapping debts of less than $50 per capita and an equal number with per capita debts in excess of $200.

[2] *Op. cit.* p. 4.

Commenting on the significance of these extremes, Mr. Bird says:[3]

> The 19 cities with debts of less than $50 per capita have had little difficulty, needless to say, in meeting principal and interest requirements as scheduled. Four of the 19 have, in recent years, refunded maturing bonds—one because of defective sinking fund administration, one because of slow assessment collections, and one on account of bank closings and impounded funds. A fifth was in temporary default because of misuse of sinking funds, and a sixth defaulted temporarily on assessment debt. Except for these minor and temporary deviations from the meeting of all debt requirements promptly from tax revenues, the depression has had no adverse effect on debt service in this group.
>
> Of the 19 high-debt cities, on the other hand, eight have been in default and four of these are still in default; three others have found it necessary to refund maturing bonds; five have been forced to engage in extensive funding of operating deficits; while three have pulled through successfully with only temporary operating difficulties.

In summary, although the median per capita debt is far from a criterion of conservative debt administration, it at least represents the existing normal level. Cities near or below the median may, in general, be said to have a debt burden which the average city can carry, but the median should be considered roughly as the upper limit for sound borrowing rather than as a point of departure for an upward trend.

Analysis of Trends in Borrowing

Volume of borrowing. The data relative to the volume of state and municipal borrowing (see Table 4 and Figure 2) show the amounts of bonds sold each year and also the amounts of temporary or short-term borrowing. For the years 1932-35, special listing is made of bonds purchased by the RFC and PWA, inasmuch as they represent transactions outside of the regular market. Nevertheless, they represent obligations of the local governments, and, in addition, the federal agencies have since liquidated large amounts of their purchases in the open market.

Tracing first the trends in long-term borrowing, or the volume of bond sales, we note that after two years of sales around the $450,000,000 mark in 1916 and 1917, the wartime financing of the federal government in 1918 had a depressing effect upon municipal sales. The following two years witnessed a recovery and marked increase, while 1921, despite a very unfavorable market (see Figure 3), was the first billion-dollar year, nearly doubling the sales of any previous year. From 1921 through 1931 the volume remained on a high plane, although 1931 showed a drop of over $200,000,000. Then, with an unfavorable market and financial straits as brakes, bond sales fell off materially. In 1932 the RFC entered the field, and the following year the PWA also accounted for a large volume of

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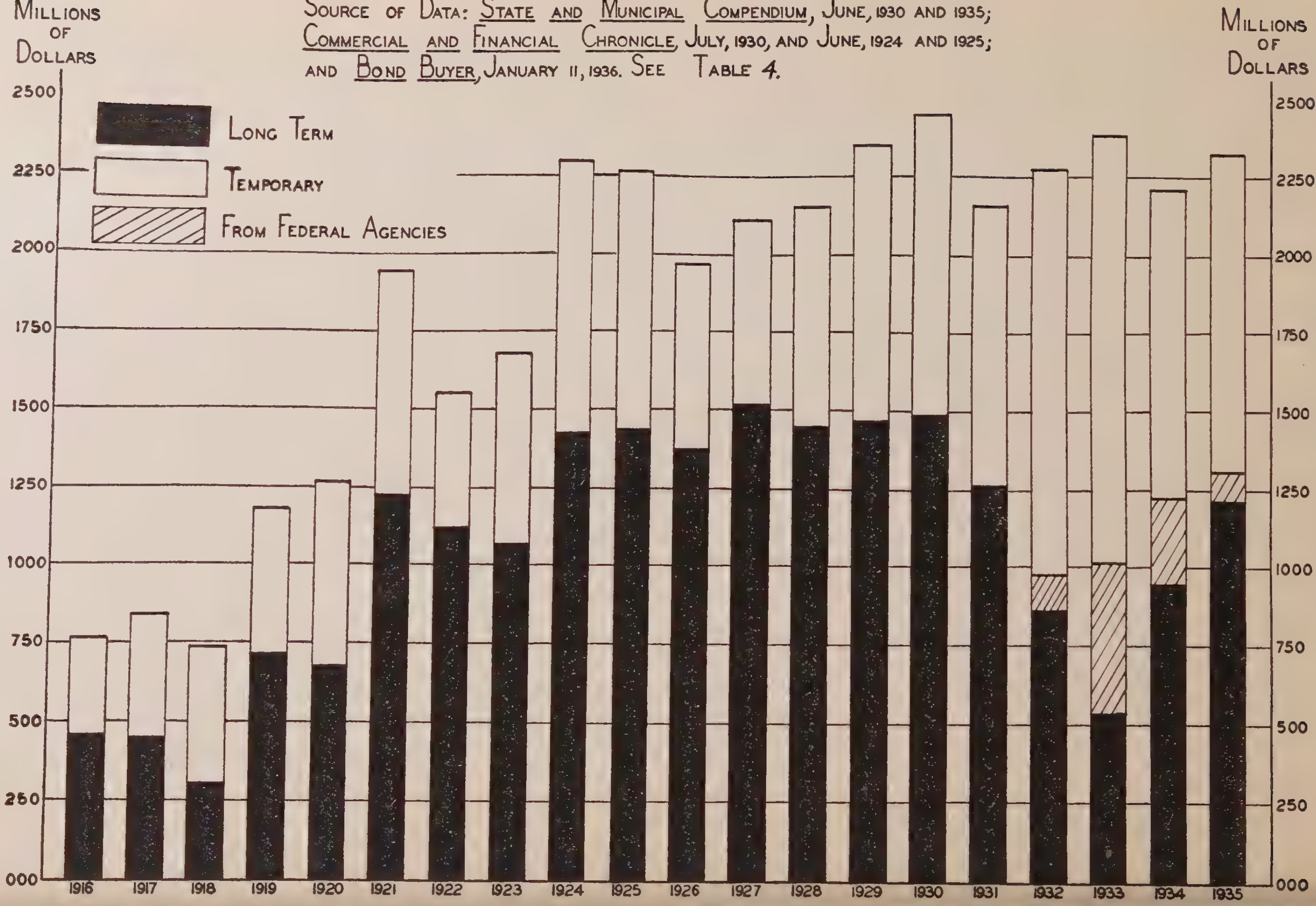
[3] *Op. cit.* p. 16-17.

FIG. 2.

STATE AND MUNICIPAL BORROWING, 1916–1935.

SOURCE OF DATA: STATE AND MUNICIPAL COMPENDIUM, JUNE, 1930 AND 1935; COMMERCIAL AND FINANCIAL CHRONICLE, JULY, 1930, AND JUNE, 1924 AND 1925; AND BOND BUYER, JANUARY 11, 1936. SEE TABLE 4.



loans, but even with this support the volume of long-term borrowing was far below that of the previous decade. In 1933, bond sales in the open market were the lowest since the war. The last two years have witnessed a rapid recovery, however, 1935 again topping the billion-dollar mark.

TABLE 4

STATE AND MUNICIPAL BORROWING, 1916-1935 [1]
In Millions of Dollars

Year	Long Term	Bonds Purchased by Federal Agencies	Temporary Loans	Total
1916	$ 457,141	....	$ 300,796	$ 757,937
1917	451,279	....	395,327	846,606
1918	296,520	....	438,421	734,941
1919	691,519	....	475,833	1,167,352
1920	683,188	....	577,513	1,260,701
1921	1,208,768	....	730,597	1,939,365
1922	1,101,917	....	453,432	1,555,349
1923	1,063,120	....	625,820	1,688,940
1924	1,398,953	....	902,032	2,300,985
1925	1,399,638	....	857,169	2,256,807
1926	1,365,057	....	608,634	1,973,691
1927	1,509,583	....	602,178	2,111,761
1928	1,414,785	....	734,540	2,149,325
1929	1,430,651	....	908,468	2,339,119
1930	1,487,313	....	996,066	2,483,379
1931	1,256,255	....	935,828	2,192,083
1932	849,480	$130,268	1,287,339	2,267,087
1933	520,478	484,363	1,374,132	2,378,973
1934	939,453	288,411	987,590	2,215,454
1935	1,214,905	75,639*	1,035,338	2,325,882

[1] Data for "Long Term" and "Temporary Loans" are from *State and Municipal Compendium*, June, 1930 and 1935, and *Commercial and Financial Chronicle*, July, 1920, and June, 1924 and 1925; data for "Bonds Purchased by Federal Agencies" are from *Bond Buyer*, January 11, 1936.

* This figure represents loans actually completed in 1935. In addition, the PWA, during 1935 to the date of publication of these figures (January 11, 1936) had pending $129,004,657 of loans not yet actually completed.

The trends in short-term loans are equally if not more significant, for temporary borrowing provides a better index of the soundness of a municipality's finances. Thus 1918, 1932, and 1933, the three years in which the volume of temporary borrowing exceeded that of long term borrowing (including federal loans), were years of precarious financial condition for municipal governments. Furthermore, the increasing ratio of short-term to long-term borrowing in 1929, 1930, and 1931 was an indication of trouble to follow. The superimposition of temporary borrowing on long-term financing also produces results not seen when the two are viewed separately. For example, bond sales were lower in 1930 than in 1927 and about on a par with the previous six years, but the increase in temporary borrowing raised the total volume of borrowing to its highest peak. Again in 1933, although the volume of bond sales was at its lowest, the total volume of borrowing for the year was higher than that in any of the last five depression years, 1931 to 1935. Temporary borrowing is not only an indication of deficits resulting from budget miscalculations, but it also places a burden upon future budgets and upon future bond issues for funding purposes.

TABLE 5

STATE AND MUNICIPAL BOND SALES BY GOVERNMENTAL UNITS, 1916-1935[1]

(Two ciphers '00' omitted from each amount)

Governmental Unit	1916	1917	1918	1919	1920	1921	1922
State	$ 42,593,5	$ 52,636,1	$ 38,687,0	$ 74,407,3	$ 87,607,3	$ 290,892,9	$ 147,159,3
Per cent	9.32	11.66	13.05	10.76	12.82	24.11	13.36
County	104,418,5	82,253,5	61,547,5	226,677,7	134,361,9	204,320,5	211,478,0
Per cent	22.84	18.23	20.73	32.78	19.67	16.76	19.19
School dist.	51,594,7	44,851,9	25,201,1	77,419,9	101,568,1	141,769,6	164,628,7
Per cent	11.29	9.94	8.53	11.19	14.87	11.79	14.94
City, town, etc.	258,534,3	271,537,2	171,084,8	313,014,0	359,650,9	571,785,3	578,651,3
Per cent	56.55	60.17	57.69	45.27	52.64	47.34	52.51
Grand Total	457,141,0	451,278,7	296,520,4	691,518,9	683,188,2	1,208,768,3	1,101,917,3
Per cent	100.	100.	100.	100.	100.	100.	100.

Governmental Unit	1923	1924	1925	1926	1927	1928	1929
State	$232,725,1	$249,516,7	$161,919,4	$130,573,9	$131,289,1	$ 162,492,0	$ 159,744,0
Per cent	21.89	17.83	11.57	9.57	8.70	11.49	11.17
County	170,486,6	206,823,1	229,414,4	204,416,9	287,130,6	282,892,4	218,547,8
Per cent	16.04	14.78	16.39	14.97	19.02	20.00	15.29
School dist.	152,048,1	174,407,1	198,054,5	172,323,3	164,373,4	129,647,4	122,664,9
Per cent	14.30	12.47	14.15	12.62	10.89	9.16	8.75
City, town, etc.	507,860,0	768,206,2	810,249,7	857,743,3	926,789,8	839,752,6	929,694,2
Per cent	47.77	54.92	57.89	62.84	61.39	59.35	64.99
Grand Total	1,063,119,8	1,398,953,1	1,399,638,0	1,365,057,4	1,509,582,9	1,414,784,5	1,430,650,9
Per cent	100.	100.	100.	100.	100.	100.	100.

Governmental Unit	1930	1931	1932*	1933*	1934*	1935*
State	$237,288,0	$247,631,5	$196,206,6	$192,684,5	$276,423,0	
Per cent	15.95	19.71	23.09	37.02	29.42	
County	267,781,0	171,314,4	111,233,8	63,535,1	120,261,0	
Per cent	18.01	13.64	13.09	12.20	12.80	
School dist.	122,986,2	69,262,4	27,851,7	15,192,8	67,797,8	
Per cent	8.27	5.51	3.27	2.91	7.22	
City, town, etc.	859,257,8	768,046,5	514,547,8	249,065,5	474,972,0	
Per cent	57.77	61.14	60.57	47.85	50.56	
Grand Total	1,487,313,2	1,256,254,9	849,480,0	520,478,0	939,453,9	$1,214,904,7[2]
Per cent	100.	100.	100.	100.	100.	100.

[1] Reproduced from *State and Municipal Compendium*, June, 1935.

* Data for 1932-1935 do not include sales to RFC and PWA.

[2] Tentative estimate from *Commercial and Financial Chronicle*, January 4, 1936; breakdown as to units of government not available until June, 1936.

By governmental units. In Table 5 will be found a breakdown of "municipal" bond sales, 1916-1934, by governmental units. In addition to showing the relative importance of the several levels of government in respect to the debt situation, these data are useful in connection with several other points of analysis. For example, with respect to the breakdown of bond sales as to purpose (Table 6-A and B) it can safely be assumed that a large portion of the bonds issued for streets, roads, and bridges were state and county issues. Likewise, relief, improvement, and building bonds include many state and county securities, and soldier's bonus bonds are almost exclusively state issues. Again, in interpreting Table 4 and Figure 2, relative to the volume of borrowing by years, the data contained in Table 5 throw considerable light on the changes in volume. The implications of the table need not be elaborated, for the ratios and the trends are clearly indicated, but one qualification should be explained. The *State and Municipal Compendium,* from which this table is reproduced, does not include in its figures the bonds sold by municipalities to the RFC and PWA from 1932 to date. Consequently the grand totals for 1932, 1933, and 1934 show a disproportionate drop, which is corrected in Table 4. This omission also has the effect of increasing the percentage of state sales since 1932 at the expense of those of the local governments.

As to purpose. An examination of the distribution of state and municipal bond sales according to purpose (see Table 6-A and B) shows clearly the reasons for the increasingly heavy debt burden acquired during the 'twenties. Starting with a sharp increase in 1921, bond issues for municipal improvements maintained a uniformly high level for the next decade. Borrowing for streets, roads, and bridges; schools; water works and distribution systems; sewers and sewage disposal plants; public buildings; parks; and other improvements constituted the bulk of new bond issues. At the same time there was a marked decrease in the amount of funding, while refunding bonds show no apparent trend during the decade—except for a decided increase in 1930. The highest point in this decade of borrowing for improvements was 1927, but 1930 ran a close second as a result of early attempts to meet the depression with accelerated local public works programs.

Then, in 1931, came the deluge. Bond sales for improvements were sharply curtailed, and both funding and refunding issues assumed new importance. The peak in funding came in 1932 as the result of widespread tax delinquency, while refunding bonds reached their high point in 1934 as a result of a more favorable bond market (see Figure 3). Here, again, attention should be called to the fact that these data, being reproduced from the compilations of the *State and Municipal Compendium,* do not

TABLE 6-A

STATE AND MUNICIPAL BOND SALES BY PURPOSE, 1916-1934[1]

IN MILLIONS OF DOLLARS

Year	Grand Total	Refunding	Net Additions																
			Total	Water	Streets, Roads, Bridges	Sewers	Schools	Buildings	Parks	Light and Gas	Funding	Improvement	Soldiers' Bonus	Flood Prevention	Harbor & Waterfront	Rapid Transit, Ferries, & Tunnels	Irrigation	Relief	Miscellaneous
1916..	$ 457	$ 23	$ 434	$ 39	$142	$ 23	$ 70	$ 28	$ 9	$ 3	$ 18								$ 101
1917..	451	15	436	28	131	33	60	26	11	7	22								118
1918..	296	10	287	39	64	34	40	12	2	4	25								67
1919..	692	13	678	55	296	39	103	25	8	10	48								94
1920..	683	11	671	54	216	40	130	25	18	12	50								126
1921..	1,209	9	1,200	80	393	73	217	42	22	14	20	$ 76	$ 94	$ 2	$ 13	$ 78	$ 10	...	65
1922..	1,102	30	1,072	94	344	91	237	40	19	28	21	55	41	5	45	11	24	...	17
1923..	1,063	20	1,043	87	314	89	208	47	30	16	19	63	92	4	20	18	14	...	20
1924..	1,399	19	1,380	144	381	94	289	89	31	21	16	108	72	16	26	26	19	...	48
1925..	1,400	48	1,325	117	393	130	324	58	20	20	15	192	8	10	15	13	23	...	14
1926..	1,365	22	1,344	143	365	109	260	71	42	13	11	230	4	8	18	45	14	...	12
1927..	1,510	35	1,475	131	408	123	266	74	42	17	20	220	13	3	35	88	9	...	24
1928..	1,415	35	1,380	117	408	116	218	79	50	10	13	204	16	18	36	83	2	...	9
1929..	1,431	22	1,409	144	402	94	243	70	37	17	28	184	1	11	25	133	4	...	16
1930..	1,487	53	1,434	145	433	101	228	113	49	14	34	180	4	3	23	93	3	...	12
1931..	1,256	61	1,196	88	312	55	139	106	38	7	53	158	14	3	73	127	..	...	22
1932..	849	87	762	56	164	38	53	44	9	2	161	115	10	6	5	6	..	$ 81	15
1933..	520	37	483	24	37	10	22	8	4	1	54	72	1	4	..	3	17	198	29
1934..	939	136	803	77	72	32	96	37	5	6	42	59	52	11	10	19	11	221	52
1935[2]	1,215[2]	Breakdown by purpose not available until June, 1936.																	

TABLE 6-B

PERCENTAGE DISTRIBUTION OF STATE AND MUNICIPAL BOND SALES BY PURPOSE, 1935[3]

Grand Total (000,000 omitted)	Refunding (% of Grand Total)	Net Additions (%)																
		Total	Water	Streets, Rds., Bridges	Sewers	Schools	Bldgs.	Parks	Light and Gas	Funding	Improvement	Soldiers' Bonus	Flood Prevention	Harbor and Waterfront	Rapid Transit, Ferries, & Tunnels	Irrigation	Relief	Miscellaneous
$1,188[4]	26.5	100	10.9	12.8	8.5	12.2	5.6	2.7	2.5	6.4	9.3	.7	.1	4.3	2.8	1.4	14.2	5.6

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[1] Data reproduced from table in *State and Municipal Compendium*, June, 1935.

[2] Estimate published in *Commercial and Financial Chronicle*, January 4, 1936.

[3] The percentages contained in this table were obtained from an analysis of the listings of the "municipal" bond sales published monthly in *Bond Buyer*. They therefore include bonds sold to PWA and RFC, but the percentages provide a rough continuation of the trends shown in Table 6-A.

[4] The grand total is the estimate published in *Bond Buyer*, January 11, 1936.

include bonds purchased by federal agencies (see Table 4), and hence the amounts listed for the various classes of improvements show a somewhat unrealistic drop from 1932 to 1934. Nevertheless, by omitting these figures the table does show very clearly the abandonment of regular capital improvement programs, which is in itself of considerable significance.

The year 1933 marked the inauguration of another feature of depression financing—the issuance of bonds for relief costs. Starting in that year with $81,000,000 of relief bonds, the practice reached its peak in 1934, when over 27 per cent of the net addition to state and municipal debt (exclusive of PWA and RFC purchases) was for relief purposes. The past year saw a decline, but relief still outranked all other purposes except refunding. In many instances municipal officials had little choice in the matter, but local borrowing for relief still stands as one of the most deplorable features of municipal financing produced by the depression.

Trends in the Bond Market

Before discussing trends in the bond market, a few terms should be defined. Since we are concerned with the market from the point of view of the seller (the municipality), a "good" or "favorable" market refers to one in which bonds may be sold at low interest rates or "yield." Conversely, by a "poor" market is meant a market in which bonds must pay high "yields." These definitions should be kept in mind, for the condition of the market is sometimes measured in terms of the supply of bonds offered for sale, with a "good" market referring to one in which a large volume of securities is offered and a "poor" or "lean" market meaning one in which few issues are offered. In conformity with our approach to the market from the point of view of the municipalities, the graph of the *Bond Buyer's* index is presented with the "yield" prices arranged in inverse order. Thus a low index or "yield" is shown as a high point in the graph, and vice versa.

In presenting the data with respect to trends in the bond market, there are several limitations which must be considered. In the first place, the market itself is neither a self-contained entity nor an accurate reflector of the condition of municipal finance. The municipal bond market is only a part of the larger security market, and its variations are more dependent upon outside factors than upon changing municipal conditions. For example, a favorable market may be the result of limited private borrowing rather than of the supply and demand relationship within the municipal field itself. Conversely, a poor municipal market may be caused by active financing in private securities which provide a higher yield. Hence one must not measure the soundness of municipal finance by market indices alone. To illustrate this fallacy, "municipals" are now being sold in a record good market—much better than that which prevailed during the 'twenties, but it would be an obvious mistake to conclude that municipalities are in better financial condition now than during the previous decade.

Another qualification must be kept in mind while interpreting the *Bond Buyer's* index, namely, that the 20 large cities whose securities form the basis of the index have a much better credit standing than the average

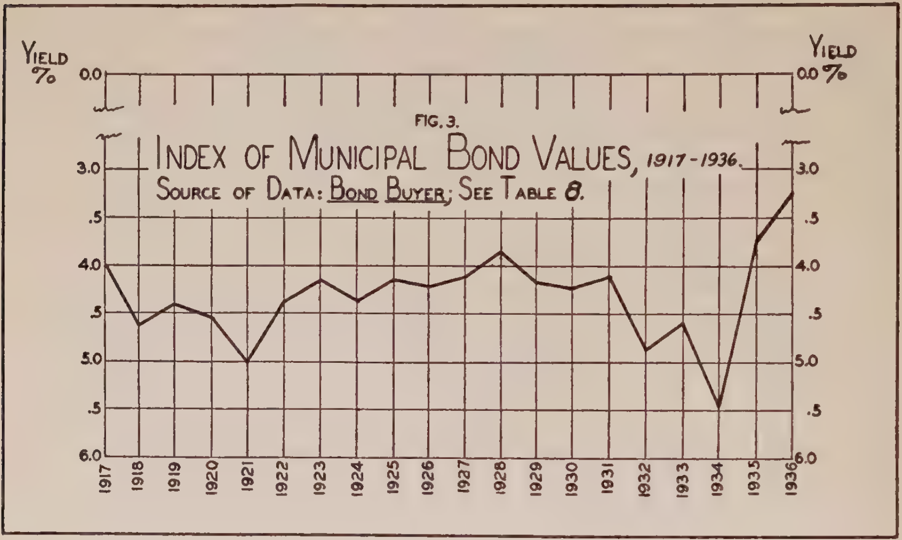

FIG. 3.

INDEX OF MUNICIPAL BOND VALUES, 1917-1936.
SOURCE OF DATA: BOND BUYER; SEE TABLE 8.

TABLE 7

BOND BUYER'S INDEX OF MUNICIPAL BOND VALUES[1]

January 1, 1917-1936

Date	Yield (%)	Date	Yield (%)	Date	Yield (%)
Jan. 1, 1917	3.92	Jan. 1, 1924	4.37	Jan. 1, 1931	4.12
Jan. 1, 1918	4.62	Jan. 1, 1925	4.16	Jan. 1, 1932	4.87
Jan. 1, 1919	4.44	Jan. 1, 1926	4.23	Jan. 1, 1933	4.61
Jan. 1, 1920	4.56	Jan. 1, 1927	4.13	Jan. 1, 1934	5.48
Jan. 1, 1921	5.06	Jan. 1, 1928	3.87	Jan. 1, 1935	3.81
Jan. 1, 1922	4.38	Jan. 1, 1929	4.17	Jan. 1, 1936	3.25
Jan. 1, 1923	4.16	Jan. 1, 1930	4.23		

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[1] This index is the result of averaging the market value as expressed in "basis" or "yield" of bonds of the following 20 large cities: New York, Chicago, Philadelphia, Boston, St. Louis, Buffalo, Baltimore, Pittsburgh, Cleveland, Detroit, San Francisco, Los Angeles, Milwaukee, Cincinnati, Newark, New Orleans, Kansas City, Minneapolis, Seattle, and Jersey City. Specific issues are not used in compiling these averages. In ascertaining the market for bonds of a given city, bonds of extremely short or extremely long maturity are disregarded, as well as bonds selling at abnormal premiums or discounts. Inasmuch as the data are as of January 1 of each year, the period chosen was 1917-1936 rather than 1916-1935, as in the other trend tables, since the figures for the other tables are as of December 31 of each year.

of local governments. Hence it must not be assumed that the "yield" indicated by the index is representative of "municipals" as a class. It does, however, reflect fairly accurately the fluctuations in the bond market. It might also be pointed out at this juncture that the *Bond Buyer's* index represents the *actual* basis or "yield" prevailing in the market, while the interest rates listed in Table 8 are *coupon* rates. The former are better reflectors of the market, but the latter supplement them by indicating the debt service charges which must be budgeted and also by presenting figures for the whole list of "municipals." In general, of course, the coupon rates will be higher, since they represent a less select group of securities and because of the common provision that municipal bonds cannot be sold below par.

TABLE 8

PERCENTAGE DISTRIBUTION OF COUPON RATES OF STATE AND MUNICIPAL BONDS SOLD, 1901, 1906, 1918-1934[1]

Year	3%	3¼%	3½%	3¾%	4%	4¼%	4½%	4¾%	5%	Higher than 5%	Unknown and Unusual
1901....	14.25	*	49.00	*	19.67	0.17	3.72	*	6.63	1.97	4.59
1906....	2.77	*	10.09	*	63.22	0.13	7.68	*	9.18	3.76	3.17
1918....	...	*	...	*	6.36	1.45	23.38	*	33.46	25.11	10.24
1919....	...	*	...	*	2.54	3.16	19.11	*	40.71	21.88	12.60
1920....	...	*	2.04	*	3.58	0.50	9.86	*	28.48	49.15	6.39
1921....	...	...	...	...	2.72	0.27	10.34	3.01	27.27	54.26	2.13
1922....	0.05	...	0.01	...	9.53	11.86	19.86	5.09	27.85	22.85	2.90
1923....	...	...	...	...	9.25	9.58	25.58	12.96	22.26	19.12	1.21
1924....	...	...	0.30	...	11.29	20.30	21.89	8.31	21.12	15.25	1.64
1925....	...	...	0.06	...	17.55	22.01	23.24	5.57	14.75	14.64	2.18
1926....	...	...	0.01	0.01	14.01	21.40	25.50	5.68	16.00	14.80	2.59
1927....	...	0.01	0.69	1.11	21.57	21.92	22.95	5.40	12.31	10.92	3.12
1928....	...	0.01	1.20	1.47	26.48	25.16	20.42	4.93	10.89	8.06	1.38
1929....	...	...	0.01	0.23	7.83	9.76	32.91	9.64	18.33	20.58	0.71
1930....	0.14	0.02	0.58	0.68	21.20	23.32	24.48	10.79	11.15	6.96	0.58
1931....	5.52	0.50	8.08	6.57	19.48	25.14	15.88	4.15	8.00	6.19	0.49
1932....	1.31	2.42	1.35	0.86	7.40	6.64	17.96	8.72	14.29	38.23	0.82
1933....	6.31	2.85	5.52	7.61	24.59	9.27	9.91	4.18	11.75	14.98	3.03
1934....	20.34	10.07	5.80	7.75	20.52	5.77	8.06	4.35	9.46	5.75	2.13
1935	Data not available until June, 1936.										

[1] Reproduced from *State and Municipal Compendium,* June, 1935.

* In years previous to 1921, issuance of 3¼, 3¾, and 4¾% bonds was so rare that their classification under separate headings was not practicable.

To indicate a few of the outstanding points revealed by these data, the index dropped from a fairly high level (3.92 per cent) in January, 1917, to a low of 5.06 per cent by the first of 1921, largely as the result of heavy wartime offerings by the federal government. Comparing the market index with the distribution of coupon rates (see Table 8), the correlation is quite apparent. In 1920 over 77 per cent of the bonds sold bore coupons of 5 per cent or higher, and in 1921 the number of securities in the same interest rate bracket jumped to 81.53 per cent. This increase over 1920 was despite a more favorable market but is probably to be accounted for by a natural lag in the response of coupon rates to changes in market prices. From 1921 to 1928 there was a steadily improving market, the peak being January 1, 1928. This may account in part for the fact that 1927 was the high year in sales of state and municipal securities (see Figure 2). After 1928 the index shows a declining market, although there was a new high of 3.74 per cent in June, 1931, not shown in Figure 3. The sharp decline in 1931, coming as a result of the depression, was also reflected in the volume of sales (see Figure 2). The record drop during 1933 was, of course, largely the result of the bank closings in March and the consequent paralysis of the money and security markets. Again attention may be called to the fact that 1933 was the low year for sales, with very few bonds being sold, except those purchased by federal agencies (see Figure 2). At this point however, the index took a sudden upward turn, with the result that 1934 and 1935 provided excellent opportunities for new sales and for refunding (see Table 6-A and B). Referring again to Table 8, it will be noticed that the number of 3 per cent bonds increased from 6.31 per cent in 1933 to 20.34 per cent in 1934, while bonds bearing coupons of higher than 5 per cent decreased during the same period from 14.98 to 5.75 per cent. As has been suggested above, this favorable new market does not necessarily reflect a new high in the financial soundness of municipalities, especially in comparison with the decade prior to 1931. Nor was the improvement caused by a sudden contraction of the supply of new state and municipal issues, for the volume of sales in 1934 expanded over 1933, and, in addition, the PWA began to liquidate some of the securities it had purchased during the previous poor market. The basic explanation seems to be two-fold: (1) The sharp improvement over the previous year may be accounted for by a general trend toward recovery, which has resulted in improved tax collections and consequently in renewed confidence in municipal credit. (2) The basic reason for the record high point, as compared to the previous two decades, is probably the virtual cessation of private corporate borrowing, except refinancing. Turning from causes to effects, the major reaction has already been suggested, namely, the unprecedented issuance of refunding bonds. In addition, there has been an excellent market for cities which have kept their credit intact to finance needed capital improvements at low cost.

DEVELOPMENTS IN 1935

Defaults. With respect to municipal defaults, the data presented in Table 9 are, in a sense, indicative of trends as well as of 1935 developments.

The *Bond Buyer's* list of defaulters has been in process of compilation for several years. Consequently, although the totals in some columns have grown steadily, this does not necessarily mean that the number of defaults has increased but rather that existing ones have been located. This is particularly true of small municipalities and special districts, where it is particularly difficult to obtain complete and accurate data.

TABLE 9

SUMMARY OF STATE AND MUNICIPAL DEFAULTS[1]

Revised to January 1, 1936

(As Reported to the *Bond Buyer*)

State	Number of Defaults				Total*
	Counties	Cities & Towns	School Districts	Other Districts	
Alabama	4	13	..	..	17
Arizona	4	8	7	..	19
Arkansas	9	2	153	..	164
California	8	8	15	..	31
Colorado	2	13	19	..	34
Connecticut	..	..	..	..	..
Delaware	..	..	..	..	..
Florida	47	165	204	98	514
Georgia	1	1	3	..	5
Idaho	3	6	..	..	9
Illinois	1	7	14	19	41
Indiana	11	1	1	..	13
Iowa	2	8	3	..	13
Kansas	..	5	..	..	5
Kentucky	29	11	4	..	44
Louisiana	25	5	55	100	185
Maine	..	1	..	..	1
Maryland	..	..	..	..	..
Massachusetts	..	..	..	..	..
Michigan	12	51	121	..	184
Minnesota	4	2	2	..	8
Mississippi	10	6	3	7	26
Missouri	4	9	15	..	28
Montana	2	2	..	..	4
Nebraska	..	10	5	..	15
Nevada	..	..	..	..	..
New Hampshire	..	..	..	..	..
New Jersey	1	103	51	..	155
New Mexico	..	1	2	..	3
New York	..	2	..	..	2
North Carolina	45	130	58	..	233
North Dakota	1	5	3	..	9
Ohio	6	48	29	1	84
Oklahoma	7	29	6	..	42
Oregon	..	19	..	1	20
Pennsylvania	..	13	3	1	17
Rhode Island	..	..	..	..	..
South Carolina	4	14	3	..	21
South Dakota	2	3	14	..	19
Tennessee	22	35	..	..	57

TABLE 9.—SUMMARY OF STATE AND MUNICIPAL DEFAULTS—Continued

State	Number of Defaults				Total*
	Counties	Cities & Towns	School Districts	Other Districts	
Texas	36	73	46	45	200
Utah	..	3	1	..	4
Vermont	..	..	..	..	..
Virginia	2	1	..	..	3
Washington	..	1	..	..	1
West Virginia	..	..	..	..	..
Wisconsin	5	..	..	..	5
Wyoming	..	2	..	..	2
Total	309	816	840	272	2237
Increase or Decrease over Jan. 1, '35	—40	—35	217	63	204

[1] The reports summarized above relate only to defaults on bonds, notes, certificates of indebtedness, etc. Many default reports are from unofficial sources. In numerous instances defaults may be restricted to a small amount of principal and interest, and in others defaults may have been cured since the original report was received. It should also be kept in mind that in certain states machinery exists which makes it possible to compile complete statistics, whereas in other states available information may be incomplete. For this reason too much reliance should not be placed upon the comparative showing of the several states.

* In addition to the municipal defaults listed above, the *Bond Buyer's* list includes two columns for "Reclamation, Levee, Irrigation and Drainage Districts" and "Special Assessments." The totals for all states for these two classifications are 689 and 233, respectively, bringing the grand total for municipalities and special districts to 3,159. The original list also carried a column for state defaults, but since no state is in default at present, that column has been omitted. Arkansas was removed from the default list during 1935.

Looking first at the comparison of totals as of January 1, 1936, with those of a year earlier, it will be seen that the one state (Arkansas) previously listed has been dropped from the list, a refunding plan having been successfully arranged, and that counties and cities and towns show a slight improvement. This change appears small, but it should be noted that 1934 was the turning point, with a number of defaulting cities negotiating refunding plans. Attention should also be called to the fact that few municipalities on the default list have failed to pay interest and that unpaid principal actually past due represents only a fraction of the total indebtedness, the best estimates showing less than 5 per cent of the outstanding debt to have been in default at any one time. School and other districts, on the other hand, have not fared so well, although a part of the increase is undoubtedly due to new information on existing defaults.

Further examination of the list of defaulters shows that they are concentrated in several states. Over 72 per cent of the total are to be found in eight states—Arkansas (largely school districts), Florida, Louisiana (largely special districts), Michigan, New Jersey, North Carolina, Ohio, and Texas. Nine other states have no defaults at all. The principal cause of the heavy defaulting in these states was deflated real estate values. Many of the Texas defaults seem to be the result of extravagant borrowing by small municipalities in an inter-city expansion rivalry and might also be listed under the general heading of real estate casualties. The relatively good record of California cities, which one might expect to find in this category, is due in large part to good tax collections and to the requirement of a two-thirds majority approval of bond issues.

New Legislation.[4] Among the eight states with a large share of defaults New Jersey has been the leader in reform measures. In 1935 the state legislature tightened state controls over municipalities in which a Municipal Finance Commission is acting by requiring the approval of such commissions for all refunding plans. The State Funding Commission was also given power to endorse refunding plans for all municipalities, and municipal indebtedness was limited to 7 per cent of the average of the assessed valuations of real property for the last three years. As an indication of the results obtained from the new regime, a report of the state auditor reveals that the amount of municipal bond principal in default decreased during 1935 from $14,634,860 to $9,607,840. Arkansas authorized certain improvement districts to refund their bonds with state refunding obligations at par. North Carolina enacted legislation requiring that refunding provisions be carried out under the supervision of the Local Government Commission and also proposed a constitutional amendment limiting state and local indebtedness which may be incurred in any one year to two-thirds of the amount by which outstanding indebtedness had been reduced, unless authorized by popular vote. The State legislature would have the power, however, to authorize the issuance of tax anticipation warrants outside of the limitation up to 50 per cent of the taxes due within the year.

Over one-third of the state legislatures in 1935 passed laws permitting cities to adjust their indebtedness in federal courts under the Federal Bankruptcy Act. Few municipalities, however, have taken advantage of these enabling acts. In addition to the New Jersey and North Carolina provisions mentioned above, three other states—Michigan, Louisiana, and Oregon—enacted legislation requiring approval by a state agency of municipal bankruptcy proceedings.

A large number of states authorized cities to issue revenue bonds in order to secure PWA assistance. The predominating feature of such legislation is the requirement in most cases that projects for which bonds are issued must produce the revenue from which the bonds are payable. The caution with which the general credit of municipalities was guarded is commendable, but there would seem to be an undue optimism with respect to the revenue producing capacity of some of the projects authorized. Another legislative effect of the RFC and PWA lending policies was the modification of bond sale procedures in North Dakota and Oklahoma to permit sales to federal agencies without advertising for bids.

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[4] For a complete digest of legislation see Irving Tenner, *Municipal Finance Legislation, 1935.* Public Administration Service, Chicago, 1936. 44pp.

Kansas cities and counties were authorized to issue relief bonds; Minnesota extended the authority for the issuance of municipal poor relief bonds to April 1, 1937; cities and counties in Ohio were authorized to issue bonds to continue cooperative relief with the FERA; and a new Vermont law provides that whenever town expenditures for relief exceed 50 cents on a dollar of the grand list (assessed value), the town may issue relief bonds to an amount determined by two-thirds of the voters at a special town meeting. These provisions are in part responsible for the fact that relief bonds in 1935 accounted for a larger share of bond sales than those for any other purpose, with the exception of refunding.

Other developments. Of particular interest from the point of view of administration was the launching of a Congressional investigation of bondholders' committees. Hearings have already been held in Florida, but no recommendations have yet been made. Other developments have already been suggested in connection with the analyses above but may be summarized as follows: a record good market, providing a particularly attractive opportunity for refunding; increased state supervision of municipal finance, particularly in states where defaults have been conspicuous; the issuance of improvement bonds in order to secure PWA assistance; extensive borrowing for relief purposes; improved financial condition of municipalities in general as a result of increasing tax collections; and finally, by way of warning, a steady increase in the total outstanding state and municipal debt.

State Limitations on Local Indebtedness[*]

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IT IS probably true that no one but bond attorneys and investment dealers specializing in "municipals" knows with complete accuracy the limitations upon debt-incurring power within all of the states. Only those familiar with the course of judicial construction and actual financial practice in the various communities can speak of these matters with authority. The most that a layman can say is that the material he has collected represents a conscientious effort to find his way through the underbrush and about the pitfalls which encompass such an investigation as this. Errors are bound to occur, and the writer begs the indulgence of those more closely in touch with actual situations.

Eighteen states do not have constitutional provisions limiting the debt-incurring power of local units by any rule as to the amount permitted (see Table VIII). This does not mean, however, that in all of these cases the organic law is silent, for in a number of cases the legislature is specifically permitted to restrict local borrowing powers as an incident to its authority to create such corporations. In fact in only 12 states is the constitution completely silent on the matter. When it comes to the statutes the field is rather completely covered, practically all states having more or less complete laws on the subject. The chief exceptions are the "special act" states—California, Delaware, Maryland, and Nevada—where the practice is to authorize indebtedness in each individual case. Even here, however, certain safeguards are provided, such as (in California) the requirement that debts in excess of the annual income must be approved by a two-thirds vote of the people, and all debt must be retired in not over 40 years. And in Rhode Island, where a limit is specified in the general statutes, the local practice seems to be to authorize debts by special act. Such acts may, if the legislature sees fit, permit indebtedness in excess of the general limit. There are also cases in which the statutory limit is lower than that permitted by the constitution. Thus in West Virginia the constitution of 1872 limits debt to 5 per cent of the assessed valuation, but later statutes (1906 and 1927) impose a limit of 2½ per cent. A similar reduction from the constitutional limit was made by an Oregon statute of 1933.

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[*] The writer acknowledges gratefully the assistance of Miss Laura L. McAllister in preparing the accompanying tables. Most of the material in the tables was compiled from the *State and Municipal Compendium*, editions of June 28 and December 31, 1935, published by Wm. B. Dana and Co., New York City. In practically all cases, however, the statements found in the *Compendium* were checked with the revised statutes of the several states and the session laws up to and including the session of 1935. Some information was secured also from the tables on debt limitations prepared by Professor J. W. Manning and printed on pages 224-225 of the sixth edition of *Tax Systems of the World*, published by the Commerce Clearing House, Chicago. A recent tabulation of constitutional limitations may be found on pages 217ff of Frank LeRoy Spangler's *Operation of Debt and Tax Limitations in the State of New York*, published as Special Report No. 5 of the New York State Tax Commission, 1932.

So far as the constitutional provisions are concerned, there have been few changes of importance during the past dozen years. An examination of the sources indicates that the origin of such limitations may be traced to the twenty-year period following the Civil War and that they were the direct result of the lavish use of local credit to finance various types of local improvements. When constitutions came to be revised in the years around 1900, most of these earlier restrictions were carried over into the new instruments. On the other hand, the bulk of the statute law regulating the matter dates from the last 15 or 20 years, during which there has been a decided trend in the direction of a more comprehensive treatment of the subject.

By "Ordinary Debt Limits" is meant the limit generally applicable to local units. In many states a different limit is set for different units, and an attempt has been made to indicate these in Table IX. It will be noted that in every state except those regulating the matter by special act the limitation is stated in terms of a percentage of the assessed valuation of the taxable property in the municipality. There are a few cases in which the value is that of the real property alone, and in many cases it is further provided that the value taken shall be that used for state or county purposes, the latter provision being obviously intended to prevent local bodies from unduly expanding their borrowing power. There has been no tendency in recent years to get away from assessed valuation as a measure of borrowing capacity, though it is clearly open to serious objections. Assessed valuation was taken as a basis during the period of constitutional change in the 1870's and 1880's. At that time, when local communities might reasonably look forward to a long period of growth, it had the merit of being a relatively stable element in community wealth. It is now evident, however, in view of what happens to assessments during a depression, that such a basis must be used with more caution than is usually found in local bodies. It would be a safer rule for estimating debt-paying ability to use a figure representing an average of a number of years rather than that of the preceding one or, better still perhaps, to relate new debt to the average revenue actually collected over a term of years. No such rules are followed, however, in either constitution or statute, though either could be imposed by the legislature or, for that matter, by the local governing bodies. It is very possibly true that additional safeguards of this sort are being insisted on where state authorization is required, as is now the case in a few states.

In this same connection it is important to point out that what the accompanying tables deal with are *legal* limits on particular local governments. Of themselves they throw very little light on the actual amount of debt which may be incurred by a *community* as distinct from a legal entity. In the column, "Units Affected," are indicated the various types of organization to which constitutional and statutory limits apply, but the state of the law as interpreted by the courts is such as to make this perhaps illusory. Such terms as "municipalities," "municipal corporations," "towns," "political subdivisions," and so forth have been rather generally defined by the courts so as to permit each area which is legally distinct from, though territorially coextensive with, another to have independent borrowing power. Thus a city with a debt limit of 5 per cent may be also a school district and contain in addition half a dozen special districts. In such cases the 5 per cent limit may and often does permit a total debt representing 30 or 35 per cent of the property of the community covered by the several districts. And this takes no account of special assessment debts, which are usually "outside the debt limit," though obviously they must be paid by the same people as those who pay off the "general obligation" debt. There is, however, little recognition of the probability of this pyramiding in either constitutions or statutes. The constitution of South Carolina contains an over-all limitation of 8 per cent, and the Connecticut statutes seem to have somewhat similar safeguards. Here, incidentally, is one of the strongest possible arguments for the wholesale consolidation of local units.

With regard to "Authority for Creating Debt," an attempt is made to indicate where the governing body has discretion and where debt may be incurred only with popular approval. In 28 of the states a majority popular vote is required for most issues. There are exceptions to this, as where discretion is permitted to the governing body up to a certain rather small percentage of the valuation (e.g., Pennsylvania, up to 2 per cent; Washington, up to 1½ per cent) or where certain types of debt are concerned, such as special assessment bonds or refunding issues. Six states (California, Georgia, Kentucky, Massachusetts, New Hampshire towns, and Vermont) require a two-thirds vote; and six others (Iowa, Nebraska school districts, North Dakota, Oklahoma except for utilities, South Dakota, and West Virginia) a three-fifths vote. In a few cases (Montana, Arizona, Louisiana, Nevada, New Mexico, and Texas) only taxpayers may vote to authorize debt, and in Montana counties, cities, and towns elections must be petitioned by 20 per cent of the voters. In a few cases the majority required to authorize debt differs as to the various districts. Thus in Minnesota a 5/8 majority is required in villages and boroughs, a 2/3 vote in school districts, and a majority vote elsewhere. In a great majority of the states, then, popular approval is required, but too little recognition is given by the statutes to the possibility of having a debt created by a majority of a *minority* interested enough to go to the polls. Careful financial administration might be advanced by a statute so drawn as to insure that the majority required at such elections would come closer to being a real majority of the electorate. Perhaps where the boom psychology is widespread this would not be a very conservative influence; yet there is some reason to believe that in the states having such requirements local units have come through the lean years in somewhat better condition than where the creation of debt is within the sole discretion of the governing body.[1]

Practically all the states allow certain exemptions from the percentage limitation applicable to local debts. The most frequent categories are refunding issues, special assessment debts, and debts for self-liquidating utilities. One gets the impression that these laws are rather loosely drawn, and experience shows some of the exemptions to be ill-advised in any case. Whatever the strictly *legal* nature of a special assessment debt may be, it is obvious that in reality it is as much a burden upon the community's resources as a so-called "general obligation" debt. Certainly no community blessed by a real estate boom in the 'twenties needs to be reminded of this fact. The provisions regarding self-liquidating loans should be more strictly drawn lest too sanguine hopes be disappointed. And refunding bonds too often mean that, for reasons of political expediency, current deficits are simply passed on to the future.

Turning to Table X on substantive provisions relating to debt limits, it is seen in the first column that in all but nine of the states there are certain purposes for which the public credit may not be used. In practically all cases these restrictions grew out of the sad experiences of those days when local communities were busily engaged in using their credit to aid canal, turnpike, railroad, manufacturing, and banking companies. The most frequent prohibition is simply against the loan of public credit, 27 states; but municipalities in Illinois may not use their credit for any sectarian purpose, in Iowa to buy stock in banking corporations, and in Minnesota to aid railroads; while debts for current expenses are specifically outlawed in North Carolina and Vermont.

It is interesting to note that serial issues are now required by law for all or some units or purposes in 25 of the 48 states. To these should perhaps be added one or two of the "special act" states, where a cursory inspection of the statutes indicates that it is a usual requirement. When the writer first looked into the matter a dozen years ago, serials were required in but ten states, though they were expressly permitted in eight others. It is evident, therefore, that the present tendency is definitely in the direction of outlawing the sinking fund method of debt retirement. While it is true that this requirement will in the course of time dispose of the problem of handling sinking funds, it also brings to local governing bodies the equally vexing problem of planning their maturities in such a way as to avoid sudden increases in their annual obligations. They are thus faced with the necessity of adopting some sort of long-term improvement program—a thing much talked about but not yet widely practiced. Where local bodies sense this problem at all they seem inclined to meet it by a program intended to equalize interest and maturity payments over the next few years. This is bound to be unsatisfactory, since it seems clear that the future will bring its own obligations to an extent sufficient to wreck such a scheme. No matter how much it may hurt, the safest rule is to provide for an actual *reduction* each year. Since such planning may well be beyond the resources of many local communities, there is a strong argument for equipping a state authority with at least advisory powers to assist them.

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[1] See Frederick L. Bird, "Cities and Their Debt Burdens," *National Municipal Review*, XXV, 12-19 (January, 1936).

Forty-four of the states have provisions, usually statutory, limiting the term for which debts may run. There are very few cases in which the limit is the same for all purposes. The most frequent limits are 20 and 40 years, though there is a distinct tendency to classify the purposes of debt and to assign a different limit to each class. The general rule in Table X has been to indicate the upper limit. In a number of states (e.g., North Carolina, New Jersey, Massachusetts, and Ohio) the statutes lay down the general requirement that debts shall mature within the life of the improvement and then set a limit for specific purposes. In a few others they go no further than to lay down the principle that debt should be retired within the life of the improvement or to attempt a very general classification of purposes. Finally, in a few states the maturities are different in different types of subdivisions, as in New York, where the limit for first and third class cities is fifty years, for second class cities 40 years, for towns 30 years, and for villages 20 years. Because of mechanical limitations it has not been possible to list all of these provisions in a summary table, but the more important exceptions and provisions have been placed in the footnotes. The rule that debt should be paid within the life of the improvement created by it is a good one, but it may fail of its purpose unless it is required to mature serially. There is evidence, for example, that old debts originally issued for safe periods are, under the stress of depression, being refunded. This means, of course, that communities find themselves paying for "dead horses" at a time when they are faced with such inescapable obligations as poor relief and the care of the unemployed.

In 28 of the states the maximum rate of interest permitted by law is 6 per cent, in two states it is 5 per cent, and in one it is 8 per cent. In a few states a different rate of interest is permitted for different types of obligation, as in Florida, where 8, 7, and 6 per cent are prescribed; or the rate may be different as between various subdivisions. Thus Colorado apparently still permits counties to pay as high as 10 per cent but limits towns and cities to 6 per cent. The other states either prescribe the interest rate in special acts for individual issues, leave the matter to the discretion of the local authorities, or are entirely silent. In 33 states sale below par is, with a few specific exceptions, prohibited for all types of debt and all units of government. In six states the law is silent, and in the others the matter is left to the discretion of the local authorities.

Some general reflections growing out of hours of thumbing through the statutes may be in order. In many if not most states the statutes regulating local indebtedness are in such a state of confusion that no one can feel sure that he knows the actual situation, no matter how conscientiously he has sought to understand the law. The constitutional provisions are not to blame for this, for seldom do they go beyond setting forth a general rule. There is urgent need for genuinely comprehensive bond laws, free of ambiguities and with as few exceptions as possible. Moreover, there is too little recognition in the law of the close connection between the wise and expert handling of current finances, on the one hand, and the debt structure of the community, on the other. So far as it is possible to do so, the law should attempt to compel local units to live within their conservatively estimated income and to budget their future capital requirements. Something more might well be done to permit local taxpayers to protect their interests against policies dictated by the desire of local officeholders to prolong their official careers. Further, it is of doubtful wisdom to permit (as many recent laws do) local units to go further into debt in order to meet federal grants, without so arranging the "details" of bond issues as to make the necessary local burden an immediate one. Ultimately, however, there is no way to save local communities from the consequences of their own folly simply by passing more laws and providing for more state intervention. What is most urgently needed is better *local* administration.

TABLE VIII

CONSTITUTIONAL AND STATUTORY DEBT LIMITS: GENERAL PROVISIONS, AS OF JANUARY 1, 1936

In the second column constitutional provisions are indicated by "C," followed by a date or dates referring to the latest revision of the organic law. Where two dates are given for one state the later date refers to an amendment. The letter "S" is for statutory, referring to what purport to be more or less comprehensive bond acts, and dates refer to the more important acts. In the third column the debt limit is expressed in terms of a percentage of the assessed valuation.

State	Source and Date of Limitation	Ordinary Debt Limits	Units Affected	Authority for Creating Debt	Exceptions to Debt Limits
Ala.	C-1901	3½%: Cos. 6½%: Mobile Co. 5%: Mun. corpns. less than 6,000 pop. 10%: City of Mobile	Cos. Cities Towns Mun. corpns.	Maj. pop. vote, exc. spec. assmt. bonds	Mun. corpns. less than 6,000: 3% addl. for water, gas, lighting, sewers, st. impts.; tax loans, spec. assmts.
Ariz.	C-1912	4%	Cos. Cities Towns School dists.	Maj. vote of prop. taxprs. and owners, for debt over 4%	Cos. and school dists.: addl. indebtds. up to 10%. Cities and towns: 15% addl. for mun. water, light, and sewage wks.
Ark.	C-1926 S-1927 S-1931	7%: School dists. 25%: Mun. corpns.[1]	All subdivs.	Maj. pop. vote	
Calif.	Spec. stats.	5%: Cos. 15%: Cities and towns, for pub. impts.	Cos. Cities Towns Dists.	⅔ pop. vote	Cos.: up to 15%, if bond issue incls. irrign. impts., etc.
Colo.	C-1895 S-1923	3½, 5%: School dists. 3%: Cities and towns 3/10%: Cos.[2] with assd. val. over $5,000,000 6/10%: Other cos.	Cos. Cities Towns Dists.	Maj. pop. vote, exc. certain refund. bonds	Cities and towns: water supply. Judgments, spec. assmts., local impts.: authn. by state tax commr. or ¾ pop. vote.
Conn.	S-1930	5%: Grand List	Towns and muns.	Towns, pop. vote; elsewhere, gov. body	Water, gas, elec. light, relief, refund. purposes.
Del.	Spec. stats.	5%[3]	School dists. & spec. school dists.	Pop. vote	
Fla.	C-1930 S-1920	10%: Cities & towns[4] 20%: Special tax school dists. None: Cos.	Muns. Cos. Dists.	Maj. of voters who are freeholders	Spec. assmts. refund., city lighting bonds: 7%.
Ga.	C-1877 C-1918	7-10%[5]	Cos. Cities Mun. corpns.	⅔ pop. vote	Cities over 150,000: st. impt. bonds. Temp. loans.

TABLE VIII.—DEBT LIMITS: GENERAL PROVISIONS—Continued

State	Source and Date of Limitation	Ordinary Debt Limits	Units Affected	Authority for Creating Debt	Exceptions to Debt Limits
Idaho	S-1919 S-1927	10%: Mun. corpns. 4, 6, 10%: School dists.[6] 5%: Port dists.	All subdivs.	Gov. body[7]	Refund. purposes.
Ill.	C-1870 S-1913 S-1921 S-1925	5%: Muns. & conservancy dists. 4%: Sanitary dists. 1%: Forest preserve dists.	All subdivs.	Pop. vote	Water, sewage systems, elec. plants.
Ind.	C-1881 S-1926	2%: Muns. cos.[8] 8-10%: Sanitary dists. of 1st class cities ½%: Park dists. of 1st class cities	Cos. Muns. Dists.	Gov. body	Funding, temp., war, constn. of gravel roads.
Iowa	C-1857 S-1924	5%[9]	Munic. corpns. and cos.	60% pop. vote	Cities of 25,000: flood protn. bonds up to 5%. Self-liqdg. utils.
Kan.	S-1909[10] S-1923	5%: Cities of 50,000 1-3¾%: School dists.	All subdivs.		Cities of 50,000: spec. impt. & sewer bonds, 5% addl., where assd. against property.
Ky.	C-1891	10%: 1st & 2d class cities and 3d class cities over 15,000 5%: 4th class cities and 3d class cities under 15,000 3%: 5th and 6th class cities 2%: Tax dists. & muns. 5%: Cos. (road purposes)	Cos. Cities Towns Muns. Taxing dists.	⅔ pop. vote	Renewals, funding, emerg., water works, local impts. up to assd. val. of property benefited.
La.	C-1921 S-1921	10%	All subdivs.	Maj. vote (in no. & val.) of prop. taxprs.	Self-sustaining impts., tax loans.
Me.	C-1877 C-1911	5%: Cities and towns 7½%: Cities over 40,000	Cities Towns	Gov. body	Temp., refund., war loans.
Md.	Spec. stats.				
Mass.	S-1921	3%: Towns 2½%: Cities (except Boston)	Cities Towns Dists.	⅔ pop. vote	Stat. exceptions for many purposes, up to 10% in some cases.
Mich.	S-1909 S-1925 S-1931	10%: Cities and villages 3%: Cos. 5%: Cos. assd. val. $5,000,000 or less 2%: Port dists.	Cos. Cities Villages Dists.	Pop. vote	Fire, flood, pub. calamity, pub. utils., spec. assmts. refund.
Minn.	C-1879 S-1927	10%: Muns. 5%: 1st class cities 20%: School dists.	All muns.	⅝ pop. vote: villages and boroughs ⅔ pop. vote: school dists. Maj. pop. vote: elsewhere[11]	Spec. assmts., self-liqdg. projects, revolving fund warrants.

TABLE VIII.—DEBT LIMITS: GENERAL PROVISIONS—Continued

State	Source and Date of Limitation	Ordinary Debt Limits	Units Affected	Authority for Creating Debt	Exceptions to Debt Limits
Miss.	S-1932	10%	All subdivs.	Maj. pop. vote	Water, light, spec. impts., refund., tax loans; 5% addl. for schools, if mun. is separate school dist. (20% highest limit).
Mo.	S-1919 S-1920 S-1927	5%: Muns. 10%: Cities of 75,000	Muns. (incl. cos.)	⅔ pop. vote	Cities of 75,000: addl. 10%, pub. utils. Cities of 30,000: addl. 10% for water and light purposes. Cos.: court house, jail, roads, bridges, culverts.
Mont.	C-1889 S-1931	2½, 5%: Cos.[12] 3%: Cities, towns, school dist's.	Cos. Cities Towns School dists.	Maj.[13] pop. vote except funding and refund.	Water, sewerage systems: 10% addl. by vote of taxprs. affected. Refund.
Neb.	C-1875 S-1922	10%: Cities and co's. 5%: Metropn. cities 6%: light, heat, & power dists.	Cos. Muns. Dists.	Pop. vote (⅗-school dists.)	Water and sewer purposes refund.
Nev.	Spec. stats.	30%: Cities	Cos. Cities School dists. Muns.	Maj. vote of taxprs. and non-taxprs., voting separately	Pub. utils., water supply, self-liqdg. bonds.
N. H.	S-1895 S-1917	1%: Village precincts 2%: School dists. 3%: Cos., cities, towns 6%: City of Nashua	Cos. Cities Towns Precincts	Gov. body, cities ⅔ pop. vote, elsewhere	Water, elec., poor relief, tax notes, authns by spec. act.
N. J.	S-1916	7%: Muns. 4%: Cos. 6%: 1st class school dists. 9%: 3d class school dists.	Cos. Muns. School dists.	Gov. body	Temp., relief bonds, refund. bonds (10%).
N. M.	C-1911 S-1923	4%: Cos., cities,[14] towns, villages 6%: School dists.	All subdivs.	Maj. vote of taxpayers, except refund.	Cos., cities, towns, villages: water and sewer purposes.
N. Y.	C-1894 S-1909 S-1923	10%: Cos., cities, towns, villages 15%: School dists. of real estate val. of $500,000 or more	Cos. Cities Towns Villages Dists.	Maj. pop. vote	N. Y. City: subway bonds. Towns: issuances up to 33⅓% by maj. pop. vote.
N. C.	S-1921 S-1927 S-1931	8%: Cities and towns[15] 5%: School dists. 5%: Cos.	Cos. Mun. corpns.	Maj. pop. vote	Refund., water, gas, elec. light or power purposes, school debts.
N. D.	C-1920 S-1927 S-1931	5%	All subdivs.	60% pop. vote[16]	Rev.-producing util. bonds, not excdg. physical val. of util., by maj. vote. Cities: Issuances up to 8% by ⅔ vote. School dists.: 10%, by maj. vote.

TABLE VIII.—DEBT LIMITS: GENERAL PROVISIONS—Continued

State	Source and Date of Limitation	Ordinary Debt Limits	Units Affected	Authority for Creating Debt	Exceptions to Debt Limits
Ohio	S-1927	5%: Mun. corpns.[17] 6%: School dists. 2%: Twps.	Cos. Mun. corpns. School dists.	Pop. vote	Emerg., temp., self-liqdg. loans.
Okla.	C-1907	5%	All subdivs.	⅗ pop. vote[18]	Cities and towns: public util. purposes.
Ore.	S-1903 S-1927 S-1929 S-1933	10%: Cities, towns,[19] water dists. 6%: Co. road debts 5%: School dists. under 75,000 pop.	All subdivs.	Maj. pop. vote	Water, gas, power, lighting, refun., short-term. Cos.: suppressing insurrection, repelling invasion, bldg. roads.
Pa.	C-1874	7-10%: Muns.[20] and incorpd. dists. 10%: Cos. 15%: City and Co. of Phila.	Cos. Muns. Dists.	Pop. vote for issuances in excess of 2%	Self-liqdg. utils.
R. I.	S-1923	3%	Towns (includes cities)	Pop. vote: towns. Gov. body: elsewhere	Authns. by state commr. of fin., on pet.
S. C.	C-1895 S-1927	8%	All subdivs.	Maj. pop. vote, except refun. bonds	Water, sewer, lighting, refunding, tax-antic. loans; many leg. authns. up to 20%.
S. D.	C-1889	5%[21]	Cos. Cities Towns School Dists.	⅗ pop. vote	Water, sewers, irrigation, up to 10%; refun.; st. rys., light plants, up to 8%, in cos. over 8,000 pop.
Tenn.	C-1870 S-1917	10%: Cities and towns[22]	Cos. Cities Towns	Maj. pop. vote, except funding and refun.	Water, light, heat, power, public impts. payable from spec. assmt. fund.
Tex.	C-1876 S-1925 S-1931	5%: Cos. 6%: Muns.	Cos. Muns.	Maj. vote prop. taxprs., except funding & refun.	Spec. impt. bonds.
Utah	C-1896 S-1917	4%: Cities, towns 2%: Cos.	Cos. Cities Towns School dists.	Maj. vote prop. taxprs., except refun.	Water, lights, sewers; total indbt. of 1st and 2d class cities may not exceed 8%; of 3d class cities, 12%.
Vt.	S-1917 S-1925	10%[23]	All mun. corpns.	⅔ pop. vote	Water, elec., poor relief, tax notes.
Va.	C-1902 C-1928	18%: Cities, towns[24] 10%: Co. roads 15%: Co. water supply	Cities Towns Dists.	Maj. pop. vote	Rev.-producing projects, tax-antic. notes.

TABLE VIII.—DEBT LIMITS: GENERAL PROVISIONS—Continued

State	Source and Date of Limitation	Ordinary Debt Limits	Units Affected	Authority for Creating Debt	Exceptions to Debt Limits
Wash.	C-1889 S-1923	5%	All subdivs.	⅗ pop.[25] vote for issuances over 1½%	Cities, towns: 5% addl. for water, light, sewers. 4th class cities: 10%, for garbage and sewage disp. systems; public utils.
W. Va.	C-1872 S-1906 S-1927	5, 2½%:[26]	Cos. Cities Mun. corpns. School dists.	⅗ pop. vote	Fed. govt.[27] purposes; cos., magisterial dists., and certain mun. corpns. may create 2½% addl. debt for certain purposes.
Wis.	C-1874 C-1912	5%	All muns.	Maj. pop. vote, except st. impt. bonds	Sewer plant, relief; temp. borrowing up to 25%.
Wyo.	C-1890 S-1931	2%	Cos. Cities Towns Villages dists.	Maj. pop. vote[28]	Cities, towns, villages: 4%, sewers. School dists.: 4%, school bldgs. Cities, towns: water debts.

FOOTNOTES TO TABLE VIII

[1] The Arkansas constitution of 1874 forbids any "county, city, town, or municipality" ever to issue any evidences of indebtedness. This has been evaded by the use of municipal improvement districts which have been held not to be municipalities within the meaning of the constitutional provision. *Fitzgerald v. Walker, 55 Ark. 148 (1891).* The amendment, 1926, extended power to incur debt to first and second class cities, that is, incorporated communities having in excess of 2,000 population.

It is sought further to limit the debt-incurring power of municipal corporations (except school districts) by the constitutional prohibition of a greater annual tax levy than ten mills (1924) or a greater amount than $5,000,000.

[2] The constitution prohibits counties from incurring debt except for public buildings, roads, and bridges.

[3] A general act of 1921 provides for bond issues of school districts and special school districts.

[4] There are exceptions to this limit for charter cities.

[5] There are numerous exceptions to this general limitation. The city of Brunswick, for example, may create debt up to 14%.

[6] The 4% limit is applicable to rural and joint rural high school districts; the 6% limit, to common, joint common, independent, and joint independent school districts; the 10% limit, to Independent Class A and joint Independent Class A districts.

[7] For federal projects (P.W.A.) ⅔ popular vote is required; for water works bonds, ⅔ vote of taxpayers; for debt initiated, a majority vote.

[8] There is a limit of 1% for counties, for construction, et cetera, of county buildings.

[9] This limit is based on the true value of property, according to judicial interpretation. A law of 1924 fixes the limit at 1¼% actual value.

[10] These acts have been amended frequently.

[11] An exception to these methods of authorizing debt is refunding issues in municipalities where 25% or more of the land has been delinquent for more than three years. These issuances may be authorized by the local governing body but are subject to protest and referendum.

[12] The limit for counties may reach 5% for the following purposes: (1) refunding, (2) replacing, rebuilding, repairing county buildings, bridges, or highways destroyed or damaged by an act of God, disaster, catastrophe, or accident, (3) acquiring land for sites for county high school buildings, furnishings, et cetera.

[13] Only taxpayers may vote on questions concerning the construction, purchase, or securing of a water plant, water system, water supply, or sewerage system. Counties are prohibited by the constitution from incurring indebtedness for any single purpose in an amount exceeding $10,000, without majority popular approval.

County, city, and town bond elections must be petitioned by 20% of the qualified voters, and the issuance must be approved by a majority of 40% of the qualified voters entitled to vote.

[14] Counties may issue bonds for buildings, roads, and bridges only.

[15] Counties may issue bonds within an 8% limit (which may be exceeded for a number of purposes) if they accept school indebtedness.

FOOTNOTES TO TABLE VIII—Continued

[16] Exceptions are bonds issued by cities and villages for payment of deficiencies in special improvement district funds, certain issuances exceeding the ordinary limit, and refunding bonds.

[17] The limit for counties is a sum equal to 3% of the first $100,000,000 or part thereof of the tax list, plus 1½% of the tax list in excess of $100,000,000.

Debts created without popular approval are subject to lower limits.

[18] Utility debt may be created by a majority vote of property taxpayers voting.

[19] The 10% limit for cities and towns was reduced to 5% by Ch. 306, Laws of 1933.

[20] There are apparently three limits for municipalities—2%, 7%, 10%. Debts up to 2% may be incurred by the local governing body; up to 7%, by majority popular vote; up to 10%, by ⅗ popular vote.

[21] County and central high school districts may create 2% additional debt.

[22] The incurring of debt by other localities is authorized by special statutes.

[23] The statute defines the limit as "ten times the grand list."

[24] If a town's charter specifically allows creation of indebtedness beyond the constitutional limit, the 18% limitation is not applicable.

[25] A law of 1925 provides that the constitutional ⅗ majority must be equal to more than 50% of the voters who voted at the last preceding state or county elections.

[26] The constitutional limit is 5%; the statutory, 2½%.

[27] West Virginia municipalities and school districts may be authorized to exceed the 2½ and 5% limits.

[28] Improvement and refunding bonds may be issued by the local governing body.

TABLE IX

CONSTITUTIONAL AND STATUTORY DEBT LIMITS: SUBSTANTIVE PROVISIONS, AS OF JANUARY 1, 1936

State	Purposes for Which Debts Are Prohibited	Serial Bonds Mandatory	Maturity Limits	Maximum Rate of Interest	Sale Below Par Prohibited
Ala.	Loan of pub. credit	Yes	Life of impt., not over 30 yrs.; 15 yrs., refun.	No provn.	No
Ariz.	Loan of pub. credit	No (exc. refun.)	40 yrs.	6%	Yes
Ark.	Loan of pub. credit	Yes[1a]	35 yrs.[1b]	6%[1c]	Yes
Calif.	Loan of pub. credit	No	40 yrs.[2]	6%: Cos. 7%: Water, irrig. dists., city refun.	Yes
Colo.	Loan of pub. credit	No	20 yrs.: cos.; 10-15 yrs.: cities and towns; 25 yrs.: city and town refundings	10%: Cos. 6%: Cities, towns	Yes, for co. refun. bonds and city and town spec. assmts.
Conn.	In aid of any R. R. corp.	Yes	2-40 yrs.; 4-15 yrs. for relief bonds	6%	No provn.
Del.	Loan of pub. credit	No[3]	25 yrs.	6%	Yes
Fla.	Loan of pub. credit	No	Provn. in act of issuance[4]	8%: City & town general impt. bonds 7%: city lighting bonds 6%: refun.	No (except city lighting bonds)

Table IX.—Debt Limits: Substantive Provisions—Continued

State	Purposes for Which Debts Are Prohibited	Serial Bonds Mandatory	Maturity Limits	Maximum Rate of Interest	Sale Below Par Prohibited
Ga.	Loan of pub. credit	No	30 yrs.	No provn.	No provn.
Idaho	Loan of pub. credit	Yes	20 yrs.	6%	Yes
Ill.	Sectarian purposes; loan of pub. credit	No provn.	20 yrs.[5] 25 yrs.: water bonds	No provn.	No provn.
Ind.	Loan of pub. credit by cos.	Yes, for public impt. bonds	30 yrs. 52 yrs.: public impt. bonds	6%	Yes
Iowa	Purchase of stock in banking corps.	No	Various, not over 50 yrs.	No provn.	No provn.
Kan.	No provn.	Yes	20 yrs. 10 yrs.: spec. assmts. bonds	5%	No provn.
Ky.	No provn.	No	No provn.	No provn.	Yes, exc. sewer bonds of 1st class cities
La.	Loan of pub. credit	Yes	40 yrs.	6%	Yes
Me.	No provn.	No	50 yrs.	No provn.	No provn.
Md.	Loan of pub. credit; internal impts.	No provn.	40 yrs. (Baltimore)	No provn.	No provn.
Mass.	No provn.	Yes (exc. Boston)	1-30 yrs.[6]	Fixed by local authorities	Yes
Mich.	No provn.	Yes[7]	50 yrs.[8]	6%	Yes
Minn.	Internal impts., railroad loans[9]	Yes	20, 30 yrs.[10] 50 yrs.: refun.	6%	Yes
Miss.	Loan of pub. credit	Yes	25 yrs.	6%	Yes
Mo.	Loan of pub. credit	No	20 yrs.	6%	Yes
Mont.	Loan of public credit	No	20 yrs. 10 yrs.: refun.	6%	Yes
Neb.	Internal impts.[11]	No	50 yrs.: irrigation dists.	5½%: Mun. corps. 6%: water and irrigation dists.	Yes
Nev.	Loan of pub. credit. exc. to railroad corps.	Yes	20 yrs.,[12] or life of impt.	Authd. in each special act[13]	Yes
N. H.	Loan of pub. credit	Yes	20 yrs.	Discretion of local authorities	Discretion of local authorities
N. J.	Loan of pub. credit	Yes	5-50 yrs.[14]	6%	Yes
N. M.	Loan of pub. credit	Yes	50 yrs.	No provn.	No provn.

TABLE IX.—DEBT LIMITS: SUBSTANTIVE PROVISIONS—Continued

State	Purposes for Which Debts Are Prohibited	Serial Bonds Mandatory	Maturity Limits	Maximum Rate of Interest	Sale Below Par Prohibited
N. Y.	Loan of pub. credit	No provn.	50 yrs.: 1st, 3rd class cities 40 yrs.: 2d class cities 30 yrs.: towns 20 yrs.: villages	No provn.	No provn.
N. C.	Current exps.	Yes	5-50 yrs.[15]	No provn.	Yes
N. D.	Loan of pub. credit	Yes	20 yrs. 15 yrs.: refun.	6%	Yes
Ohio	Loan of pub. credit	Yes	1-50 yrs.[16]	6%	Yes
Okla.	No provn.	Yes	25 yrs. 30 yrs. (conservancy dists.)	6%	Yes, for water and conservancy dists.
Ore.	Loan of pub. credit[17]	Yes[18]	No provn.	6%, with minor exceptions	Yes, exc. irrig. dists., drainage dists., ports
Pa.	Loan of pub. credit	No	30 yrs. 50 yrs.: City and Co. of Phila. 20 yrs.: refun.	6%	Yes
R. I.	....	No[19]	Spec. acts	Spec. acts	
S. C.	No provn.	Yes[20]	25 yrs. 50 yrs.: refun.	No provn.	Yes, exc. drainage dists.
S. D.	No provn.	No	40 yrs.	6%	No provn.
Tenn.	Loan of pub. credit, without ¾ popular vote	Yes	30 yrs. 25 yrs.: school bonds	6%	Yes
Tex.	Loan of pub. credit	No	40 yrs.	6%	Yes[21]
Utah	Loan of pub. credit by cos.	No	20 yrs.	No provn.	Yes
Vt.	Ordy. exps. of any mun. corp.	Yes	20 yrs.[22]	5%	Yes
Va.	Loan of pub. credit	No	35 yrs.	6%	Yes
Wash.	Loan of pub. credit	Yes	30 yrs.	6%	Yes
W. Va.	No provn.	Yes	34 yrs.	6%	Yes
Wis.	Loan of pub. credit	No	20 yrs.[23]	6%	No, exc. for co. highway bonds
Wyo.	Loan of pub. credit	No	10-30 yrs.[24]	6%	Yes, exc. for irrig. and drainage dists.

[1a], [1b], [1c] These provisions are applicable to first and third class cities.

[2] The maturity limit for city refundings is 20 years; that for water and irrigation district bonds, 10-30 years.

[3] This provision applies to Delaware cities and towns.

[4] The maturity limit for school district bonds is 30 years; for all refundings, 25 years.

[5] This is a constitutional provision.

[6] The statute provides various maturity limits for eleven classes of debt.

[7] An exception to this limit is a class of cities which includes Dearborn and Detroit.

[8] Provision is made in the New Municipal Bond Law, as amended in 1931, for a shorter maximum (2-15 years) in a few cases.

[9] The Minnesota constitution provides that local loans to railroads may not exceed a 5% limit.

[10] There is statutory provision for four classes of maturities, but the maximums are 20 and 30 years.

[11] This is not an absolute prohibition. Internal improvement bonds may be issued within a limitation and are subject to popular approval.

[12] Irrigation bonds are excepted from the 20 year limit.

[13] The maximum rate of interest for street improvement bonds is 7%; for sewerage, county electrical plant, and county hospital bonds, 6%.

[14] The maturity limit for refunding and emergency bonds is 45 years; for school district bonds, 10-40 years; for school district refundings, 20 years.

[15] There are numerous maturity provisions for both counties and municipalities.

[16] The statute provides various maturity limits for nine classes of debt.

[17] The constitutional limitation for ports is 1%.

[18] Serial bonds, Ch. 334, Laws 1931, mandatory thereafter, for cities, towns, and school districts, except funding, refunding, water, power, gas, or light bonds, and bonds of municipalities of over 200,000 population.

[19] There are exceptions in many special acts.

[20] This provision is not applicable to bond isssues under $20,000 nor to certain counties.

[21] By Ch. 18, Laws 1935, all subdivisions are empowered to sell bonds to federal government agencies at less than par.

[22] A law of 1917, amended in 1921, permits 60 year maturity for forest development bonds.

[23] The maturity limit for public improvement bonds of cities and counties of 150,000 population is 50 years.

[24] The limit varies with the locality and with the purpose of the debt.

State Limits on Local Property Taxes

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ANY examination of the constitutional and statutory provisions in force in the various states regarding the taxes that may be levied by local governments upon property reveals a great variety of restrictions. Most states limit the rates that may be levied; a few limit the per capita amount that may be raised; others restrict the gross sums to be secured by property taxes; and a few limit taxes through restrictions upon budget increases. A few states even go so far as to impose minimum as well as maximum limits for certain purposes, and others, such as Kansas and to some extent Iowa, set limits that are so numerous and detailed that they practically dictate the local levies for all purposes.

The number of provisions dealing with tax limits is even more amazing than the variety. A few states impose clearly stated general limits, but many use several types, impose limits within limits, and make exceptions and exemptions until the limits become puzzles that are beyond comprehension. Not only do the limits vary from state to state, but they also vary for different localities and governmental units within the same state. The limits in many cases are different for various cities and towns according to the population and/or the total assessed values. Some states have several general charter laws under any one of which a municipality may incorporate, and different limits are found in each of the several laws. To complicate the problem further, special laws or special charters applicable to single municipalities are in some instances used.

In Tables X and XI an effort has been made to summarize the general provisions applicable to the property tax rates of municipalities in the various states.[1] Special limitations for individual cities or for particular purposes or funds are so numerous as to defeat any effort that might be made to reduce them to a simple summary. In the effort to reduce to brief form material as complicated as the numerous tax limits, many errors no doubt have crept in despite all efforts to check carefully. The practice in most states of limiting the levies that may be made for particular purposes or funds has made the task particularly difficult. Some of these special limits come within the general limits, while others represent exceptions that permit levies in excess of the general limits. The general limits are stated together with the major exceptions, where the evidence at hand seems to show that the special provisions are an addition to, rather than within, the general limits. In a number of states, and in many municipalities in others, some of the rates and purposes listed as being in excess of the general limits are in fact not levies of the municipal governments but are rather those of separate taxing jurisdictions. The levies for schools illustrate this point. Such school levies, and other similar ones, are given as exceptions to the general limits, however, in order to facilitate comparison between the different states.

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[1] The compilation is based upon information from many sources, too numerous to mention. In most instances the constitutions and statutes were examined to get the requisite facts. The following individuals gave information of value both in compiling and in checking the tables: Jens P. Jensen, Mabel A. Magee, and Rodney L. Mott.

Types of Limits. An analysis of the Tables X and XI reveals the fact that limits of several types are applied to municipalities in the various states. These types may be classified as follows:

1. Tax limits which state a fixed rate of tax: (a) blanket or over-all rate limitations on the aggregate levy upon the same property and applicable to all taxing jurisdictions; (b) maximum rate limitations for each municipality for all purposes; and (c) maximum (and/or minimum) rate limits for particular purposes or funds.
2. Limits which restrict the amount of the aggregate levy in terms of the amount of a previous year or of an average of previous years.
3. Limits which restrict the amount of revenue to be raised to a fixed amount per capita.
4. Limits which fix the maximum levy permitted in terms of a certain aggregate sum to be raised.

Of these types, some states consistently use one, but most use two or more. In some cases one type is applied to certain municipalities and different types to others. The type listed as No. 2 above is usually in the form of some percentage restriction upon budget increases. Most states use some form of type No. 1. Type No. 3 is found only in Minnesota cities and in the school levies of some of the western states, and type No. 4 applies only to some California and Minnesota cities and to certain levies in Chicago.

In addition to the above more or less specific limits, a few states provide for some administrative supervision over municipal tax rates and give to some state administrative agency the power to revise municipal levies. A limited form of such control is found in Indiana, New Jersey, Colorado, and Rhode Island. In these states the power of revision is applicable only to levies in excess of the general limits. In New Mexico the state tax commission has power to revise local budgets and levies, irrespective of limits.

General Features of Municipal Limits. A study of Tables X and XI shows that practically all of the states, with the exception of some in the

New England group, have some form of general restriction upon the power of municipalities to levy taxes upon property. A few states of the Middle Atlantic group, such as Delaware, Maryland, and Virginia, do not have general laws but do have some special limits which apply to tax rates in particular municipalities. Fourteen of the states have all or some part of the municipal limits in the state constitutions, and an amendment is pending in Georgia.

In Table X a number of the general limits are graduated according to the population or assessment values of municipalities, or both, thus making the rates vary as between municipalities of different size, etc. In all the states, with the exception of Alabama, Arkansas, Minnesota, Montana and Washington, the limits are based upon a legal assessment ratio of 100 per cent of full value. In Arkansas and Washington the legal assessment ratio is 50 per cent of the market value of property; in Alabama the ratio is 60 per cent; and in Minnesota and Montana the assessment varies as between different classes of property. In practice there are probably wide divergences in the actual per cent of the market value of property that gets on the assessment rolls. In some states, as in Texas, municipalities may assess property at values that differ from those used for county and state taxes upon the same property.

As may be noted, the general limits vary from a fraction of one per cent in some states up to 3.5 per cent in certain South Carolina towns and even to 4.8 per cent in Iowa and 5 per cent in Michigan. The maximum rates in Iowa include those for all purposes, and that of Michigan includes taxes for all purposes upon the same property. In some states the general limits cover taxes for practically all purposes. In fact such aggregate rates for all purposes are designated in a few states. For certain California cities, some Minnesota and South Carolina towns, and the municipalities of Rhode Island aggregate limits are prescribed. In most other states exceptions and exemptions are the rule. In some states the purposes for which the general limits may be exceeded are so numerous that the aggregate levy for all purposes may be very high. Under such circumstances the restrictions are tax limits in name only. Where the general limit is low and numerous exceptions are allowed, the general limit now applies only to a municipal general fund.

In most states the levies for debt service and schools are outside the general limits, though such levies may be subject to special limitations. Additional taxes for a number of purposes may in many of the states be levied if such levy is first approved by the voters at a referendum on the question.

Blanket or Over-all Limits. As shown in Table XI seven states now restrict taxes upon the basis of the aggregate levy that may be made upon the same portion of property. A similar provision is now pending in

Georgia, and the aggregate limits for all purposes imposed upon Rhode Island municipalities in practical operation serve as blanket limits. In Indiana and Washington the limitation is found in the statutes. In the other five states the provision has been written in the state constitutions, and the Georgia provision will likewise be in the constitution if adopted. Such limits affect municipalities along with other governmental units.

In the states having such limits, the aggregate rate on real estate varies from one per cent in Ohio to 4 per cent in Washington. The maximum rates, however, may vary between real estate and other property (West Virginia), between urban and rural land (Indiana and West Virginia), or between land occupied by owner or tenant and other real estate (West Virginia). The extent to which any specified rate may restrain the taxing ability of local governments may depend on many factors, such as the ratio of assessed value to true value, the cost of governmental services in the state, or the levies which are exempted from the maximum. In three of the states in this group, however, specific limits are placed upon the particular units of government as well as on the aggregate levy to be made upon the same property (New Mexico, Washington and West Virginia), and the Georgia measure will contain a similar provision if passed.

The limits prescribed might be presumed to be the total that may be levied on any particular property, but such is not the case. In Michigan and Ohio, home rule cities are exempt from the limits if the charters contain specific tax limits. Except in West Virginia, rates for service on debts outstanding prior to the limit may be levied in addition to the maximum, and in Michigan and New Mexico all levies for debt service are exempt. In Washington the taxes of special districts are not included in the limit, and the limit may be raised for special purposes if the additional levy is approved by the county board and the state tax commission in Indiana and by the voters voting in a referendum in the other states, except for Oklahoma. With such limits the total tax levy must be allocated among the different units of government. Three of the states make such allocation by statute, and the other four have set up county administrative boards to make the allocation. In three of the latter (Indiana, Michigan, and Ohio) the work of county boards is subject to review by state tax commissions.

Trends in Municipal Tax Limits. Tax limits in the past seem to have been in part a product of the more serious business depressions. It is true that they may have been prompted in part by the traditional theory of government in the United States—that of law, with little confidence in officials as men—but circumstances have been more important than theories. The first important laws restricting the use of government fiscal powers, including the power to levy taxes, date from the prolonged depression following 1837; the widespread enactment of general restrictions applicable to local governments came after 1872; and the recent legislation has grown since 1929. The limits after 1872 came as a result of the combination of extensive expenditures, caused by both graft and the extravagant aid for the development of railroads and other improvements immediately following the Civil War, and the prolonged depression following 1872, particularly in the agricultural regions of the South and West. In the South the experience with the extravagances of carpet-bag governments was an important factor leading to tax rate limits. Many states of the South put the limits in their first constitutions after the reconstruction period. The rapid growth of urban centers, the appearance of notorious political rings in municipalities, the expansion of government services, and the enactment of general charter laws under the home rule movement contributed further to the use of general tax limits.

From 1900 to the World War the tax limit laws of various kinds which appeared at random intervals seem to have been in part experiments in government, designed to force efficiency in both assessment methods and administration by reducing income to the point of eliminating possibilities of graft or extravagance, and in part a means of protecting taxpayers. During the World War period the increasing costs of government, due to both expansion of services and high prices, led to general revision upward of tax limits, either through raising the general limits or by allowing additional taxes for particular purposes. Following 1920 there were some efforts to secure more rigid tax limits, particularly in states controlled by representatives from rural districts, but during the post-war decade the limits were raised in many states, apparently because of a demand for better schools, streets, and other government services.

Since the pronounced recession in business following 1929 there has been widespread agitation for more rigid tax limits, primarily in an effort to reduce tax burdens. In particular, the agitation has been designed to limit the tax burden on certain classes of taxpayers rather than greatly to reduce local government expenditures in toto. The leadership for the movement has come from those with a vested interest in real property. As cities have grown, the owners of real property have come to comprise a decided minority of the electorate and can no longer control referenda on taxes. This fact, together with the widespread escape of personal property from taxation and the consequent concentration of the burden on real property, has prompted an offensive for more rigid and more comprehensive tax limits. The owners of real property in sizable amounts are going direct to the state governments for action. The movement, thus led by those who do not feel the need for extensive government expenditures of a social nature, has been joined by the owners of small holdings because of the lure of reduced taxes and more secure equities, without a full comprehension of the issues involved. The movement has affected both the number of measures offered and the type of tax limits embodied in them.

The earlier tax limits on municipalities were in the form of general limits on the rates that might be levied. As the services of local governments were expanded the limits were raised, in many instances by provision for special levies for particular purposes. The number of special limits on purposes or funds was augmented by limits within the general limits apparently designed to control expenditures in certain fields of municipal administration. Under the demands arising from the home rule movement, further flexibility was made possible by provisions for the expansion of rates through referenda. The legislation was further complicated by the creation of separate administrative units with special taxing powers to handle certain government functions. The appearance of such units was apparently due in some instances to a desire to circumvent tax limitations and in other instances to a desire to remove the administration of certain services from the control of municipal political groups.

The above factors, and particularly the piling up of tax levies through overlapping jurisdictions, have caused the current demand for limitations on rates of the blanket type such as given in Table XI, limits that restrict the aggregate rate on the same property irrespective of the number of taxing jurisdictions involved. The proponents of such measures have in most instances tried to get them into the state constitutions in order to reduce the possibility of change by either legislative action or local referenda. In this effort the property owners in municipalities have been joined by the owners of land in rural sections.

One need only examine the enacted tax measures and those that have been introduced in the state legislatures in the last three years for proof of the above interpretation of current trends. As seen in Table XI, all of the limits there have been enacted in present form during or since 1932, and these provisions constitute the major changes in tax limit legislation during the period. Extensive changes were recently made in Kansas and North Dakota, and limits have been made more rigid in some other states, but none has been so drastic as some of the blanket limits above. Five of the states in Table XI have such limits in constitutional form, and similar constitutional amendments were rejected in Kansas in 1932, after a bitter fight, and in Oregon in 1934. Such a provision is now pending in Georgia. There has also been a decided demand for constitutional blanket limits in other states, as in Illinois and New York.

In addition to measures actually passed, a great number of tax limit laws have been proposed. Professor Jensen estimates that at least 100 tax limit bills were introduced in 1935 alone. Blanket limit bills appeared during 1934 and 1935 in Arizona, California, Florida, Illinois, Iowa, Maryland, Massachusetts, Minnesota, Nebraska, New Jersey, New York, Rhode Island, Texas, and Utah. Those in Illinois, Maryland, Massachusetts, Minnesota, Nebraska, New York, and Texas called for amendments to the state constitutions. Efforts were also made to reduce the limits in Indiana and Ohio. The year 1936 will be an off year for meetings of state legislatures, but will the deluge of tax limit proposals be renewed in 1937? The answer to this question will likely depend in part upon economic conditions at that time. The fact that most of the proposals of 1935 died in committee gives some hope that municipalities and other governmental units will not be entirely hamstrung in all of the states by tax limits.

TABLE X

LIMITS ON LOCAL PROPERTY-TAXES AS OF JANUARY 1, 1936 †

Asterisks in the last two columns indicate whether administrative action or referendum is necessary in order to exceed the limit.

State	Legal Citation	General Limit (Per cent)	Maximum Annual Budget Increase (Per cent)	General Limit May Be Exceeded			
				Excess Rate	Purpose	By Administrative Action	By Referendum
Ala.	Const. (1901), Sec. 216; Amends., 3, 6, 8, 13, 16-20.	0.5-1.0(a) (b)		0.3(a)	Schools		*
				Any	Prior debts		
Alaska	Ordinances of incorp. towns.	2.0		None			
Ariz.	R. Stat. 1928, Secs., 362, 379, 415, 444, 1071, 1091, 3100.	0.75-2.0(c)	10	Any(d)	Schools, and debts		
				0.05-0.1	Public library	*	
				0.1	Public bands		*
Ark.	Const. (1874), Art. XII, Sec. 4; Amend. 11 (1924); Ams. 14, 16 (1926); Am. 18 (1928).	0.5(e)		0.5	Debts prior to 1874	*	
				0.3	Debts prior to 1924	*	
				0.5	Public impts.		*
				0.5	Industrial devel. (e)		*
				1.8	Schools		*
Calif.	Const. Art. XI, Sec. 20 (1932); Gen. Laws 1931, Act 5233; Pol. Cd., (1931), Sec., 4371, 6368, 8462.	1.0(f)	5(g)	Any	Debts, impts., and spec. purpose		⅔ maj.
				0.06-0.2	Certain spec. funds	*	
Colo.	1932 Sup. to Comp. Laws, Secs., 7214-7217; Laws Ex. Sess. 1933, Ch. 16.		5(h)	1.2	Debt service		*
				0.15	Parks		*
				Any	Judgments	*	
				Any	Public works under W. P. A.		*
Conn.		None					
Del.	Any limits are in special acts.						

TABLE X.—LIMITS ON LOCAL PROPERTY TAXES—Continued

State	Legal Citation	General Limit (Per cent)	Maximum Annual Budget Increase (Per cent)	General Limit May Be Exceeded			
				Excess Rate	Purpose	By Administrative Action	By Referendum
Fla.	Con. Gen. Laws, Secs., 2986, 3001, 3015, 3099; 708, 735; Const. Art. XII, Sec. 10.	1.0		0.5	Debts		*
				0.2	Public library		*
				0.2	Mun. bands		*
				1.0	Schools		*
				0.5	Water systems	*	
Ga.	Parks Code Sup., 1926, Secs., 865, 908, 440, 1535a, 1551(5).	1.5(i)		0.5	Schools		⅔ maj.
				Any	Public Impts.		⅔ maj.
				Any	Prior debts		
Idaho	Code 1932, Secs., 32-704, 49-1102, 49-1401, 49-1714, 55-222.	1.0		0.5	Any	*	
				0.8-1.2	Schools	*	
				0.8	Schools (addt.)		*
				Any	Debt service		⅔ maj.
Ill.	Sess. Laws 1935, pp. 541-546.	0.66⅔-1.29(j)		Any(j)	Debts, judgments, and certain spec. funds		
				0.2-1.12	Any, for 5 yr. period in cities under 150,000		*
Ind.	Baldwin's Ind. Stat. 1934, Sec. 11516.	0.75-1.25 (c) (k)		Any(k)	Debts, judgments	*	
Iowa	Code 1931, Secs., 6207, 6592, etc. Laws 1933, Ch. 123.	1.0-4.8(l)	(l)	Many (l)	Schools, debts, and spec. funds		
Kan.	Laws 1933, Ch. 309; Laws 1935, Chs., 303, 304.	0.9-1.0(c)		1.26-1.5	Schools		*
				Any	Debts, imp'ts.		*
				Any	Spec. purposes		¾ maj.
Ky.	Const. (1891), Sec. 157.	0.75-1.5(c)		Any	Debts prior to 1890		
				. . .	Schools		
La.	Const. (1921), Art. X, Sec. 10; Art. XIV, Secs., 11, 12, 14.	0.7-1.0		0.8-1.0	Schools		*
				Any	Debts		*
				2.5(m)	Public impts.		*
				0.1(m)	Mun. fairs	*	
Me.		None					
Md.		(n)					
Mass.		None					
Mich.		(k)					
Minn.	Mason's Stat. 1927, Secs., 2060, to 2063; Acts 1935, Chs. 133, 134.	$50-$70(c) per cap.(o) 0.2-0.5(o)		Any	Debts		
				0.5	Rds. & bridges in towns		
				0.2	Poor in towns		
				$60 per cap.	Schools		
Miss.	Code 1930, Secs., 2394, 2395.	0.4-2.0(c)		Any	Debt, schools, impts., spec. purposes		*

TABLE X.—LIMITS ON LOCAL PROPERTY TAXES—Continued

State	Legal Citation	General Limit (Per cent)	Maximum Annual Budget Increase (Per cent)	General Limit May Be Exceeded			
				Excess Rate	Purpose	By Administrative Action	By Referendum
Mo.	Const. (1875), Art. X, Sec. 11.	0.25-1.0(c)	10	Any	Debt prior to 1875		
				0.4-0.6	Schools	*	
				0.25-0.4	Schools (addl.)		*
				Any	Public bldgs.		⅔ maj.
Mont.	1927 Sup. to Rev. Code, Secs., 5194, 5195; Acts 1933, Ch. 179.	1.2-1.5(c) (p)		Any	Schools, debts		*
				0.5	Spec. purposes		*
				0.2	Parks	*	
Neb.	C. S. 1929, Secs., 14-514, 15-803, 16-204, 17-429, 17-259, 77-1201, 79-212, 79-2323, 79-2621, 79-2722.	$365,000 in some cities 1.5-3.6(c) (q)		Any	Debts		*
				0.8-1.3 (q)	Schools		⅗ maj. (q)
Nev.	Comp. Laws, 1929, Secs., 1231, 1390-95.	1.5		...	Schools, spec. purposes		*
N. H.		None					
N. J.		(r)					
N. M.	Const. Art. VIII, Sec. 2.	0.5(k)	5	1.8	Schools		
				Any	Debts		*
				Any	Any purpose		*(s)
N. Y.	Const. (1894), Art. VII, Sec. 10.	2.0(t)	(t)	...	Debts		
N. C.	Code 1935, Sec. 2963.	0.65-1.0(u)		...	Debts, schools, spec. purposes		*
N. D.	Laws 1929, Ch. 235; Laws 1931, Ch. 297; Laws 1935, Ch. 208.	1.0-1.4		1.4-1.8	Schools		
				0.2	Libraries, bands		
				0.1	School bldgs.		⅗ maj.
				Any	Debts., impts.		⅗ maj.
				50% of gen. limit	Any		⅗ maj.
Ohio		(k)					
Okla.	Const. Art. X, Sec. 9; Acts 1933; p. 316.	0.3-0.4 (k)		Any	Debts prior to 1933		
				0.5	Schools		
				0.1-0.3	Purposes involving state govt. functions	*	
				1.0	Schools		*
Ore.	Const. (1857), Art. XI, Sec. 11.		6	Any	Debts, spec. purposes		*
Pa.	Special laws	1.5(r)		(a)	(a)		
R. I.	Comp. Laws 1923, Ch. 47, Sec. 23.674; Acts 1933, Ch. 2028.	2.5		...	Debts, storm damages, emergencies	*(v)	

TABLE X.—LIMITS ON LOCAL PROPERTY TAXES—Continued

State	Legal Citation	General Limit (Per cent)	Maximum Annual Budget Increase (Per cent)	General Limit May Be Exceeded			
				Excess Rate	Purpose	By Administrative Action	By Referendum
S. C.	Code 1932, Secs., 5356, 5438, 7321, 7329, 7414, 7437, 7470.	0.5-2.0 (a) (c) (w)		1.2-1.5	Schools		*
				0.9-1.5 (w)	Spec. purposes		*
S. D.	Comp. Laws 1929, Secs., 6739-6745; Secs., 7566-c, 7567.	1.0-1.5 (c)	(x)	Any	Debts		*
				2.5	Schools		*
				0.2	Spec. purposes		¾ maj
Tenn.	Code 1932, Sec. 3385, 3386.	State rate (y)		Any	Schools		⅔ maj.
Tex.	Const. (1876), Art. XI, Secs., 4, 5, 7, 10.	1.5-2.5 (c)		Any	Schools, seawalls		⅔ maj.
Utah	Comp. Laws 1933, Sec. 75-12-13; Acts 1935, Ch. 25.	1.85-2.5 (c)		0.9-1.2	Schools		
Vt.		None					
Va.	Any limits in charters & special acts.						
Wash.	Acts 1933, Ch. 4; Acts 1935, Ch. 2.	1.5(k)		Any	Debts prior to 1934		
				1.0	Schools		
				Any	Spec. purpose		⅗ maj.
W. Va.	Code Sup. 1933, Secs. 755-766; Laws 1934, 2nd Ex. Sess., H.B. 234.	0.5-1.25 (c) (k) (z)		0.281-1.12	Schools		
				50% of general limit	For 3-year periods for debts		⅗ maj.
Wis.	Acts 1933, Chs. 100, 177; Comp. Stat. 1931, Sec. 40.04.	Cities 3.5		0.8	Schools		
				Any	Debts		*
		Towns 1.0		2.5-3.0	Schools		*
				0.25-0.8	Roads, streets		*
				Any	Debts		*
Wyo.	Const. (1889), Art. XV, Sec. 6.	0.8		Any	Debts		

FOOTNOTES TO TABLE X

† In the third column, "General Limit," the amount of the tax levy is restricted to the stated percentage of the assessed valuation. In the last column, unless otherwise stated, only a simple majority of the votes (indicated by an asterisk) is required on taxes in excess of general limits.

(a) Numerous exceptions.

(b) Limit based upon legal assessment ratio of 60 per cent.

(c) Graduated according to population.

(d) For schools, any rate necessary to raise with other funds a certain amount per child.

(e) Limit based upon assessment ratio of 50 per cent. Assessment is at full value in the various states unless otherwise stated. Only first class cities in Arkansas may levy special tax to promote industrial development.

(f) For cities of 4th class, limit is 1 per cent or $100,000, whichever is greater. An additional 0.25 per cent is permitted in cities of 5th class by unanimous vote of trustees. For some cities an aggregate rate of 2 per cent for all purposes is set.

(g) The restriction on budget increase does not apply to tax revenues for debt service and those voted for special purposes by two-thirds majority of voters.

(h) Limit on budget increase may be exceeded 0.5 per cent by administrative action and to any amount by three-fourths majority in referendum on question.

(i) A proposed constitutional amendment for Georgia to be voted on in November, 1936, will, if passed, establish an over-all limit of 1.5 per cent with 0.5 per cent limit on each of counties, municipalities, and schools.

Footnotes to Table X.—Continued

(j) Applied to levy for 1935. The rate of two-thirds of 1 per cent was for municipalities under 150,000. Amount for debts and judgments was limited to $1,250,000 in cities over 150,000 (Chicago). Taxes for debts, judgments, pensions, public libraries, working cash fund, and tubercular sanitariums were not included in limits.

(k) Has blanket limit; see Table XI on over-all limits.

(l) Limit of 4.8 per cent applies only to cities over 70,000 and is a limit on taxes for all purposes. Also, in 1933, assessment ratio was raised from 25 per cent to 100 per cent of actual value of property, and 1933 and 1934 millage rates were cut to 20 per cent of those for 1930. All municipalities other than above cities subject to 1 per cent general limit, subject to numerous exceptions.

(m) Tax for public improvements can run only ten years unless again approved by referendum. Tax for municipal fairs can be levied only with consent of legislature.

(n) Few towns have taxes limited locally.

(o) Aggregate levy in certain cities and villages, determined on basis of population and assessment values, not to exceed $60 per capita in 1936 and to be decreased to $50 for 1940 and thereafter. Other cities and villages subject to $70 per capita limit. Legal assessment ratio in Minnesota varies for different classes of property. Aggregate for all purposes in towns is 1.7 per cent; in some towns over 3,000 aggregate limit for 1935 was 1.6 per cent and must be reduced to 1.2 per cent by 1942.

(p) Limits in Montana are based on assessment ratio that varies for different classes of property.

(q) Some of the limits in Nebraska were established prior to 1922, and such were reduced to 20 per cent of previous amount when assessment ratio was raised in that year. The limits in some cities for schools are expressed in terms of the aggregate fund to be raised.

(r) Rate of 1.5 per cent is general limit in some cities

(s) With permission of legislature.

(t) For some villages and cities—others subject to charter limits. Appropriations are limited in nine cities.

(u) Based on amount of assessed values.

(v) State commissioner of finance, on petition of municipal council and after investigation, may permit increase in levy.

(w) Limits in cities over 5,000 in South Carolina were removed in 1927. The aggregate rate for all purposes in towns over 5,000 is 3.5 per cent.

(x) All local governments were ordered in 1933 to reduce property tax levies to same extent as revenue received from share of receipts of income tax.

(y) Rates for municipal purposes are limited to property tax rates levied by the state.

(z) Limits given were established in 1932, but law of 1934 changed such to percentages of the over-all rate on property. State gets one-tenth mill and remainder of proceeds to be divided: county, 20 per cent; municipalities, 20 per cent; schools, 30 per cent; and debt service, 30 per cent. See Table XI.

Table XI

BLANKET OR OVER-ALL LIMITS ON PROPERTY TAXES AS OF JANUARY 1, 1936 (a)

State	Legal Citation	When Adopted	Total Levy (Per cent)	Gov'tal Units Excepted	Rate allocated by		Exemptions—taxes for	Increase Permitted by
					Const. or Stat.	Administrative Board		
Ga.(b)	Const. Art. VII, Sec. 2	1936 (b)	0.5-1.5 (c)	State	Const.		Debts	
Ill.		(d)						
Ind.	Laws 1932, Ch. 10; Laws 1933, Ch. 237; Laws 1935, Ch. 150	1932	1.0-1.5 (e)			Co. bd. of adjust. (f)	Prior debts	5/7 vote of co. bd. of adjust. (f)
Mich.	Const. Art. X, Sec. 21; Laws 1933, Ch. 59½, Art. 62	1932	1.5	Chartered muns. (g)		Co. allocation bd.(f)	Prior debts	⅔ vote of electors(h)
N. M.	Const. Art. VIII, Sec. 2	1933	2.0(i)		Stat.			Maj. of voters (j)
Ohio	Const. Art. XII, Sec. 2; Laws 1933, p. 170; 3rd Spec. Sess. 1934, H. B. 9; Laws 1935, S. B. 10, S. B. 413	1911-1933(k)	1.0	Chartered muns. (g)		Co. budget comm.(f)	Prior debts	Voters(m)

Table XI.—Blanket Limits on Property Taxes—Continued

State	Legal Citation	When Adopted	Total Levy (Per cent)	Gov'tal Units Excepted	Rate allocated by Const. or Stat.	Rate allocated by Administrative Board	Exemptions—taxes for	Increase Permitted by
Okla.	Const. Art. X, Sec. 9	1907-1933(n)	1.5			Co. excise bds. (o)	Prior debts	
R. I.			(p)					
Wash.	Laws 1933, Ch. 4; Laws 1935, Ch. 2	1932	4.0(q)	Spec. dists.	Stat.		Prior debts	⅗ maj. of voters
W. Va.	Const., Art. X, Sec. 1; Code Sup. 1933, Secs., 755-766; Laws 1934, 2nd Ex. S., H. B. 234	1932	0.5-2.0 (r)		Stat. (s)			⅗ maj. of voters (t)

(a) Limits that restrict the rate of tax that can be levied on any particular portion of property, irrespective of the number of tax jurisdictions involved. Several states have limits on aggregate rates that may be levied by certain units of government for all purposes, but a greater burden may fall upon same property by reason of over-lapping jurisdictions.

(b) Georgia amendment to be voted on in November, 1936.

(c) On intangibles, 0.5; on tangible property, 1.5. No provision is made for a state levy, and total rate of 1.5 per cent is divided equally between counties, cities, and schools.

(d) Illinois has had the Juul law in the statutes since 1901, which limits all taxes to rate of 5 per cent, but so many exceptions have been made to the law that it now has no practical application.

(e) Rate is 1 per cent on property outside of incorporated places and 1.5 per cent on that within incorporated places.

(f) Subject to review by the state tax commission.

(g) If the charter contains a specific tax limit.

(h) May vote additional taxes up to aggregate of 5 per cent, but only for five years unless repassed.

(i) Maximum rates also set for various units as follows: state, 1.0 per cent; counties, 0.5 per cent; cities, 0.5 per cent; schools, 1.8 per cent.

(j) With permission of legislature.

(k) Ohio limit first enacted in 1911 as the Smith 1 per cent law. Was put in constitution in 1929 with limit at 1.5 per cent and changed back to 1 per cent by amendment in 1933.

(m) A majority of voters may increase levy over limit for schools, municipal universities, and debts that existed prior to 1935 and were within the 1.5 per cent limit; a 65 per cent majority is required to increase levy for any other purposes.

(n) The original constitution of Oklahoma contained a blanket limit of 3.5 per cent, but it was too high to be effective or to attract attention, since charter cities were exempt. The present provision was enacted by amendment in 1933.

(o) Until legislature provides otherwise.

(p) The aggregate rate limit of 2.5 per cent for all purposes on local governments in Rhode Island serves as an over-all limit, since only local governments levy property taxes.

(q) The Washington limit is based upon a 50 per cent assessment ratio. Total rate is allocated as follows: state, 0.2 per cent; counties, 1 per cent; cities, 1.5 per cent; schools, 1 per cent; for road debts, 0.3 per cent.

(r) Rates vary for different classes of property, i.e.: personal property, 0.5 per cent; residences and farms occupied by owners, 1 per cent; other rural real estate, 1.5 per cent; urban real estate, 2.0 per cent.

(s) Allocation is as follows: state, 1/10 mill; counties, 20 per cent of remainder; cities, 20 per cent; schools, 30 per cent; debt service, 30 per cent.

(t) Additional taxes up to 50 per cent of limits may be voted, but for debt only and for period of three years, unless again submitted.

State Administrative Supervision of Local Financial Processes

By Wylie Kilpatrick *

STATE administrative supervision of local finance invites analysis by types in order to disclose the existing and emerging relationship between the states and local units. "Supervision" and "control" are catch-all phrases that are used, even by specialists, to describe indiscriminately a variety of types, each with its own purpose, process, and technique. To get behind these phrases to an identification and explanation of the main types of supervision is the aim of this summary analysis.

Records, Audits, and Budgets

Accounts. The accompanying table, upon examination, will disclose that the state installs or recommends accounts for municipalities in 28 states and for counties in 36 states. So summary a statement, however, conceals the meaning of the state's relation to local units. That relation entails compulsory installation of county accounts in 23 states and of municipal accounts in only seven states; otherwise, the accounts are recommended, or are installed upon local request, or refer merely to selected local offices. Uniform accounting turns out to be an elastic concept with reference to the varying problems of municipalities, while uniformity is more susceptible of application to the counties whose administration is more standardized. Instead of the early attempt to install "over-night" complete record systems in all municipalities, supervisory agencies now resort more frequently to educative methods in an endeavor to raise standards according to the needs and capacities of individual units.

The widespread and durable installations of Massachusetts have been attained through voluntary co-operation with municipalities. Massachusetts, it should be noted, applies a degree of compulsion by requiring a local vote on the question as to whether the state shall be petitioned to install accounts; and the filing of annual reports by municipalities and periodic audits by the state are obligatory. The devising of improved records has recently been the aim of several states, notably the system drafted in Oregon by a committee representative of the state, local officials, accountants, and the state university. These efforts are converging in the reformulation of the accounting system and allied techniques by the National Committee on Municipal Accounting.

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Audits. With respect both to municipalities and to counties, the number of states requiring audits is greater by four than the number prescribing accounts. That is, the state examines municipal records in 32 states, the audit applying regularly to all municipalities in nine states. In 23 states the audit applies only to certain units, or municipal accounts are audited by licensed private accountants or by the state upon local request or state decision.

Of the 40 states auditing counties, the examination periodically refers to all units in 26 states and to selected units or officers, or on request, in 14 states. The most significant development is two-fold: the drafting of audit specifications to ensure genuine examinations, instead of partial or superficial checking, and the registration of competent private accountants to audit accounts according to state specifications. Following the lead of New Jersey, the prescription of specifications and licensing of accountants has been introduced in North Carolina and is in process of introduction in Kansas, Idaho, and to a degree in several other states. This system avoids the creation of an excessively large state staff and the cumbersome and slow auditing that is likely to result in the failure to audit all units promptly and completely. The techniques for applying this method are still in process of formulation to ensure complete coverage of a state by examinations conducted by trained personnel according to standards and to avoid a disparity in the quality of the audits and auditors.

Reporting. The aggregate total of requirements for the local submission of fiscal reports to the state, as compared to the audit requirements, reveals a larger number applicable to municipalities and a smaller number applicable to counties. Reporting is characterized by a higher degree of uniformity than any other process. Of the 33 states requiring municipalities to file reports, the prescription refers to all units in 24 states; and of the 38 states calling for county reports, 32 collect or plan to collect reports from all counties. The other states usually collect data from all subdivisions, but the reports comprise only part of the fiscal transactions. Debts or tax levies often are singled out alone for reporting. The suitability of reporting as an initial instrument for supervision results in its use as an educative measure for accounting, as a means to review fiscal operations in lieu of or supplementary to audits, and for statistical purposes in comparing communities and in developing statewide needs. The potential function of the reports for local administration, especially for budgeting, remains largely undeveloped, except in New England. Nor do the supervisory agencies consistently or regularly utilize the data for analysis of state-wide problems and published recommendations for improvements. Unofficially, this service is often performed for legislative committees or administrative officials or through special surveys using the data. Few functional service data are reported.

State publications of local finance vary so widely that four distinct classes emerge. Fairly complete state reports of all local units, comprising revenue, expenditure, and debt, are restricted to seven states (California, Indiana, Iowa, Massachusetts, New Hampshire, New York, and Ohio). In a group of 15 states, the state reports are complete for selected subjects, such as debt, or for part of the units, such as of counties. The reports are incomplete if not fragmentary in 15 states, although not entirely devoid of value. Eleven states refrain as yet from publishing any reports. In the main, the publications are statistical compilations and contain slight analysis or explanation of the contents. Little use is made of releases prior to publication to give immediate utility to the comparative data. Within the limits of a more restricted objective, the reporting systems have demonstrated a distinctive value in acquainting officials and citizens with comparative fiscal operations and in providing a statistical reservoir to be drawn upon by anyone affected by local finance.

Budgets. The development of the modern budgetary movement has been coincident with the growth of state supervision. The budgetary technique employed in supervision, accordingly, is likely to reflect at any one time both the values and the defects of prevailing budget methods. Supervisory agencies were not slow to invoke budgeting as an instrument for supervision either separate from or, preferably, accompanying accounts and other tools. Budgets are required by statute or record systems in 31 states for municipalities and in 34 states for counties. The prescriptions are fairly uniform; in only seven states for municipalities and in five states for counties are the prescriptions partial or fragmentary. The number of state agencies prescribing budget forms is less but substantial in extent. State agencies in 21 states draft municipal budget forms, applicable to all municipalities in 11 states and contained in record systems or recommended in 10 states. The counties again disclose greater uniformity, with budget forms prescribed completely in 24 of the 28 states drafting county forms.

The gains from budgetary supervision have been substantial, probably not so much in employing advanced technique as in ensuring the observance of minimum standards in the majority of subdivisions. While the actual budgetary operations often bear slight semblance to adequate budgeting, a foundation is laid on which improvements can be and have been effected. State agencies are instituting superior forms in advance of the fragmentary records of a decade or so ago. Pennsylvania, Indiana, and California, among other states, have drafted forms serviceable in converting the budget from a paper form to an instrument for control.

Functional departments.[1] The relation of functional departments to financial supervision is illustrated with budgeting. One type of state functional agency, the school department, devotes substantial effort to supervising local budget procedures and forms. In 23 states the school department installs budgets in local districts, and in 17 other states installations are recommended or have begun. Other functional departments disregard local budgeting except in the administration of state aid. School departments similarly install accounting systems, and in a few states records for other local functional offices are drafted by the corresponding state departments. Auditing by functional departments is conspicuously absent. Even school departments restrict their examinations to limited inspections. Where functional examinations are performed, the inspections are likely to refer to the county welfare institutions or to county road and health costs. The one device widely used is reporting, especially by the school department, in collating both fiscal and functional data.

Types of Expenditure Control

Distinct from the procedures outlined in previous paragraphs are the types of expenditure control through the state determination of budget allotments, tax levies, and bond issues and notes. Expenditure control assumes a variety of types which must be clearly differentiated.

1. *Permission to exceed tax limits.* Upon local petition, a state administrative agency grants or withholds permission to exceed the tax limit in three states (Colorado, Iowa, and Rhode Island) and an expenditure limit in one state (California). Iowa and California have used this device to allow necessary spending at a time when property levies were reduced. The one state with a long experience, Colorado, demonstrates that this review has the virtues and faults of tax limits.

2. *Emergency appropriations or tax levies.* Upon local petition, emergency appropriations are approved in four states (Arizona, Massachusetts, Nevada, and New Hampshire), emergency tax levies are sanctioned in two states (Iowa and Kansas), and all emergency appropriations require approval in one state (Indiana). Taken by itself, the emergency review is not important, referring only to incidental expenses, but when com-

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[1] Functional departments exercise indirect but important controls over local expenditure through review of local building and construction plans, administration of state aid, and regulation of personnel. Usually these departments do not control budgetary allotments or borrowings, although the depression period is subjecting county welfare and relief spending to approval by state welfare departments.

bined with a rigorous budgetary procedure, the review acquires significance as a safety-valve to strict local control of expenditure. The state permits the sole departures from the terms of the local budgets.

3. *Special aspects of budgetary operations.* Two states select special aspects for budgetary action. In Iowa and Massachusetts, transfers between funds during the course of the year require state validation. As a means to counteract inflated income estimates, during the depression years with shrinking revenue, Massachusetts requires state permission before the municipalities can increase the estimates of miscellaneous revenues beyond the previous year's collections.

4. *Legality of budgets and taxes.* Budgets and the accompanying levies are reviewed as to legality upon petition in two states (Oklahoma and Oregon) and validated for all units in one state (West Virginia). The Oklahoma action is taken through the interesting innovation of the State Court of Tax Review, a panel of three district judges sitting on cases of alleged illegal tax levies and improper budgeting.

5. *Budgets and tax levies reviewed on petition.* Only one state (Indiana) provides upon local petition for state review (and state revision downward of appropriations and levies and revision up or down of miscellaneous revenue). The "Indiana Plan" has been submerged into secondary importance following the imposition of a tax limit and the creation of county adjustment boards.

6. *All budgets or expenses of a specified character.* Instead of taking action only upon local petition, two states select important aspects of local administration and within their boundaries control all expenditure. In Louisiana all expenditure from borrowings, for improvement contracts, and of funds derived from the federal government by loan or grant are presumed to receive state approval. Mississippi regularly reviews and validates all county and school budgets.

7. *All budgets of all units.* The most extreme type of budget control is found in New Mexico, where the state reviews the budgets of all subdivisions annually, increasing or decreasing appropriations, tax levies, or other revenues.

8. *County boards or commissions.* So difficult did state control prove to be in New Mexico, with the likelihood of superficial state action, that a county school budget commission was instituted in each county, composed of the state educational auditor and two local representatives. The outstanding county body in the country is the Multnomah County (Oregon) Tax Supervising and Conservation Commission, which annually passes upon the budgets and levies of the county and its subdivisions, including Portland. As adjuncts to the administration of tax limits, county boards under varying names are operative in four states (Indiana, Ohio,

Oklahoma, and Michigan). The state appoints none of the members of these four boards, except one member to each Oklahoma board.

9. *Investigatory commissions.* State appointed commissions continuously conduct studies and investigations of the finances and administration of two Massachusetts cities, Boston and Lowell. Their power is recommendatory, not controlling.

10. *Legality of bond issues.* Twelve states take action of a varying character in certifying to the legality of all or part of local obligations (Iowa, upon local petition; Massachusetts, all town notes; Michigan, as to maturity, sinking fund laws and tax delinquency; Mississippi, on local request; New Jersey, small schools; New Mexico, schools; Oklahoma, all bonds; Pennsylvania, all bonds except those of five units; South Carolina, utility bonds; Texas, all bonds; West Virginia, all bonds; Wisconsin, on local request). Outstanding are the certification of town notes by Massachusetts and the validation of bond issues by Pennsylvania.

11. *Registration of bond issues.* Devoid of direct control over borrowing and expenditure but similar in the administrative process is the state registration of all local issues in two states (Missouri and Nebraska), the optional registration in two states (Arizona and Kansas), and the partial registration of special types of issues in three states (Colorado, Illinois, and Louisiana).

12. *Emergency and special type borrowings.* Welfare relief bond issues require state approval, in whole or in part, in four states (Connecticut, Kansas, Ohio, and Rhode Island). School bonds above debt limits in Ohio and special assessment bonds above limits in New Jersey likewise require state sanction. For the previously mentioned emergency spending in Massachusetts and Nevada, emergency notes are authorized.

13. *Borrowings for federally-aided projects.* Bonds for projects receiving aid of the federal government receive sanction for all local units, or counties and special districts, in seven states (Arizona, Louisiana, Massachusetts, North Carolina, Ohio, Rhode Island, and Utah).

14. *Controlling review of part of local borrowings.* Four states subject only part of the regular local borrowings, as distinct from emergency or special bonds, to controlling review by state agencies. School bond issues in Arkansas and New Mexico and public utility issues in South Carolina are passed upon by the state. Instead of selecting one type of bonds for control, Indiana potentially but not actually subjects all bonding to control by giving the state power, upon local petition, to approve, reject, or in effect to reduce bond issues.

15. *Controlling review of all local bonds.* Two states make state approval precedent to the issuance of all local bonds. Louisiana is of importance chiefly as an instance of political use of state control. The record of North

Carolina, which controls notes as well as bonds, shows the utility of the elastic review in providing for the refinancing of crippled units and in authorizing local participation in the federal public works programs.

16. *Advisory review of local borrowing.* No formal or well-developed plans for advisory review are in operation, although three states make gestures in this direction. New Mexico submits informative statements to localities prior to the issuance of bonds; Utah has the unused authority to render advisory studies upon local petition; and New York recently has drafted forms for bond notices for publication before bond sales. More important is the informal and personal consultation between state and local officials in considering debt problems.

17. *Control of local debt redemption.* In a half dozen states the omission of a local tax levy for debt service may result, upon petition of the interested parties, in the state ordering the levy. This rarely used state power, omitted from analysis in the accompanying table, is superseded in importance by the state power to compute and certify to localities the debt service requirements for each annual budget and levy. Exercised in three states (New Jersey and North and South Carolina), certification has been converted into state administration of local sinking funds and debt service in the one state of West Virginia. Instead of annual certification for budget allotment, Michigan certifies as to adequacy of sinking funds and maturities before local bonds are issued. Two other states (Florida and Texas) supervise all or part of the county highway debt service. One useful device in supervising debt service is through the state or independent audit which sets up maturity schedules and verifies the adequacy of funds.

18. *Funding and refunding bonds.* Where the process of debt redemption breaks down because of economic distress or maladministration, the next process is the funding of temporary debt and the refunding of bonded debt. Administrative review of refinancing is appropriate for the state in the same manner that emergency budgeting lends itself to state supervision. All or most of the refinancing in seven states entails state approval (Louisiana, Michigan, New Jersey, New Mexico, North Carolina, Ohio, and Oregon). In seven other states the state sanctions the refinancing only of special types of bonds or upon petition (Arizona, Arkansas, Indiana, Montana, New York, Pennsylvania, and South Carolina).

19. *State receiverships of bankrupt units.* Where refinancing is insufficient to relieve fiscal strains and chronic default renders the unit virtually bankrupt, the state may but does not necessarily intervene by the control of local finance through a special administrator or commission. Seven states have authorized so-called receivers (Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, North Carolina, and Oregon). Limited provisions obtain in two others (South Carolina and Wyoming).

Texas is an instance of an old style receiver committee plan. Only three states actually appointed receiverships during the depression: New Jersey for twelve municipalities, Massachusetts for three units, and New Hampshire supervised six units by quasi-receiverships. Others of the above mentioned states conducted negotiations for debt readjustment and refunding without receiverships.

20. *Debt adjustment plans under federal bankruptcy act.*[2] Permission to enter the federal courts for a debt composition agreement is contingent upon prior state approval of the plan in six states (Louisiana, Michigan, New Jersey, North Carolina, Ohio, and Oregon). Instances of the use of this machinery are few.

21. *State supervised loans to fiscally distressed units.* Special loans to embarrassed units, as distinct from other loans, are made in Massachusetts, $20,000,000 being loaned on tax title security; in Washington, where $1,400,000 was loaned to defaulting irrigation and drainage districts; and in New Hampshire, which guaranteed the obligations of distressed units. Less specifically, Minnesota and several other states used state investment funds to purchase the refinancing issues of smaller units.

22. *State investment in local securities.* State purchase of local bonds is the only widely permitted method of state credit assistance to local units. Many states forbid the direct extension of state credit to localities. The state refrains from such investments in 10 states and restricts its purchases to less than $1,000,000 in each of eight states. In a group of 10 states the investments range from $1,000,000 to $10,000,000; and in another group, likewise of 10 states, the investments in local securities range from $10,000,000 to $50,000,000. In five states (New Jersey, New York, Ohio, Pennsylvania, and Texas) the state has purchased between $50,000,000 and $200,000,000 of local bonds. Minor as are some of these operations, a fund even of only a few millions is of material assistance, especially when moderate sized purchases or loans are apportioned among many small units. If and when coupled with a national revolving fund, the extension of funds to localities will be a constructive measure of economy and credit regulation.

Two Case Studies

Two significant illustrations of the development of integrated systems of state administrative supervision are offered by Virginia and North Carolina.

Virginia. Virginia typifies the more progressive financial relations between state and local governments in that this state assumes the responsibility, too often avoided by states, for firm supervision of local finance without subjecting communities to "strait-jacketing" by rigorous state control. Without undue ballyhoo, Virginia represents the quiet effort of a number of states to supervise counties on a uniform basis and to foster improved fiscal methods among municipalities. Instituted in 1922 as an effort to impose uniform accounts, audits, and reports on counties, the initial supervision threatened to miscarry and to become perfunctory oversight of county mismanagement. The early years of the depression warned Virginia of the coming storm, and in 1930-1933 the auditor of public accounts executed a program re-invigorating county supervision. Audits of the 100 counties in 1931 disclosed that 46 treasurers and three other officials were short in their accounts. Of the six cases unearthed of misappropriation of funds, convictions resulted in penitentiary sentences for four officials.

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[2] That the federal act requires approval of debt adjustment plans by state agencies, in those states providing for ratification by such agencies, is illustrative of the relationship developing among the local, state, and national governments. The depression has accentuated a long-continuing trend for national assistance to localities in which the state often is a necessary partner.

Aside from these exceptions, the fund shortages were the result of lax tax collection, archaic accounting, faulty budgeting, and inconclusive auditing. Instead of "clubbing" the majority of officials with criminal prosecution, the fiscal system was rebuilt. Modernized accounts were installed in all counties at a surprisingly low cost, and audits designed to establish the condition of a county as a whole were substituted for the former partial checking. State reports of county finance, prolix in detail and chaotic in classification, gave place to a functionalized analysis of annual operations. Budgetary forms and procedures were integrated with the accounts to produce a system for local control of expenditure.

The state approach to municipalities differs with the size of the communities. The 160 towns, municipalities of less than 5,000 population, are being assisted in establishing records, budgets, and an orderly procedure in the same manner that county finance was aided. The two dozen cities of over 5,000 population, most of which are council-manager cities, are largely exempt from state supervision, except for the tax, debt, and budget regulations applicable to all units. Regardless of size, the small and large communities participate voluntarily in the Virginia League of Municipalities, which annually assists scores of municipalities in an informational and advisory capacity. Allied to this organization is the Bureau of Public Administration, located at the University of Virginia, which conducts studies and surveys into the phases of local administration of most importance to improved government.

North Carolina. The neighboring state of North Carolina is not so indicative of what has occurred throughout the country as it represents one type of development. The extensive publicity given to the reorganized fiscal structure and state control renders profitless any detailed restatement of a familiar story. The misconceptions of the story, in relation to supervisory programs, invite explanation of the past decade.

In the first place, a major share of North Carolina's innovations has no relation to state supervision of existing local governments. Important changes involve state centralization by the state's assumption of the administration of rural highways and the financing of the eight-months' school term. State assumption of these two costly local functions is of significance in redistributing tax loads, as contrasted to increased state aid or state revenues shared locally, and as an experiment in central administration. This experiment is not directly related to methods of supervising local units entrusted with the traditional local functions.

Second, stringent state administrative control of local borrowing followed a decade of excessive borrowing beyond economic capacity. While the permission of the State Local Government Commission must be obtained before any locality can issue notes or bonds, state control does not include—contrary to the prevalent notion—decisive power over local budgets and tax levies. This is one aspect, third, of a margin of local self-government continued under the more advertised centralization. North Carolina is endeavoring, not without success, to build up a body of capable county finance officers and capable city executives and managers who will administer the local fiscal processes within a rather wide margin of local discretion. A recent development is the creation of two organizations of local units and officials, the league of municipalities and an association of county officials, equipped to render technical assistance to their members.

Fourth, techniques for supervising local governments, as distinct from state centralization, have been developed, albeit in a necessarily slower fashion, since supervision is a growth. Debt and budgetary methods have been formalized in regulations of value to other states. In accounting and auditing, the emphasis has been laid upon standards rather than rigid uniformity, through the drafting of specifications and the licensing of accountants permitted to audit accounts. By ironing out the confusion and obscurities in debt service payments, arranging and approving programs for refunding, working with defaulting units, and acting as a sales agency in selling local obligations, the state has attested anew to the desirability of old methods and has demonstrated the feasibility of new methods.

Fifth, the organization through which supervision is administered constitutes in itself a new method of value. Instead of submerging the supervisory tasks in an existing state department, a new agency, in reality two agencies, was created for the sole purpose of performing the supervisory functions. The continuing day-by-day work is performed by the Local Government Department under a director; and the rule-making, bond reviewing, and sales body is the Local Government Commission.[3] A not unimportant aspect of the organization structure is the close working relationship between the Local Government Department and the various state functional departments. The Department of Public Instruction, in particular, has gone beyond the customary regulation of local borrowing by loaning nearly $18,000,000 to school districts in carrying out a program for the rebuilding of the school plant. Less easily stated in figures but equally important, sixth, the North Carolina program may be characterized as experimental in inaugurating new plans. Not all the plans have proved instantaneous successes. Laws for state receiverships of bankrupt units remain on the statute books unused. The vigorous trying out of new techniques, regardless of so-called success, is the outstanding contribution of North Carolina during a period when routine and lethargy marked too wide an area of American state administration.

Balance Sheet of Gains and Losses

What does the striking of a balance sheet reveal the gains and losses to have been since the World War? A more realistic endeavor is evident in the approach to supervisory problems in lieu of the former illusory belief that state action is a "cure-all" of local ills. One type of unit, one process, or one subject at a time has been tackled with a persistence that yields results. Thus the most striking gain, expressed geographically, is comprised by the counties of the southern states, with the border states of Kentucky and Missouri thrown in for good measure. One or more supervisory techniques, each modest in itself but impressive in a cumulative total for the region, have been introduced into the southern counties. The South has largely shied away from the perplexities of municipal supervision. Following the pioneering by Massachusetts, the other New England states all are following suit with municipal supervision. With true New England economy, the appropriations for supervisory agencies often are restricted, as are the powers conferred by enabling acts, but the modest programs are durable. Paradoxically, loss results from the same approach in that inter-relationship between different methods often are not perceived, and gain from one device, whether budgeting, debt control, or auditing, is jeopardized because it is not accompanied by use of allied measures. The West is invoking state regulation of budgeting, records, and audits at the same time that a number of western states betray an unthinking fondness for the discredited expenditure control of limiting permitted increases to a per cent of the previous year's expenditure or levy.

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[3] These agencies, as well as the director, are mistakenly described in North Carolina statutes so as to create the impression that their powers refer to all of the local government functions. In fact, their authority is and should be solely financial. If these titles were accurate, North Carolina would be attempting the impossible task of centralizing state control over every local function in a single agency. Financial supervision is proving a big job in itself.

An embracive code regulating local finance is gaining acceptance as an idea, but the conception has been put into effect in too few states. Regulatory statutes are being adopted chiefly with reference to a single subject, like budgeting or borrowing, and close-knit consistency between the various rules often is lacking. The storm weather of the depression disclosed that many code regulations were suited for "fair weather sailing." New Jersey, for instance, revised and is revising its supervisory code. The most valuable gain, in respect to subject matter, is in the increased and more intelligent regulation of budgetary procedure. The more advanced technique of budgeting, involving cost accounting and measurement of services, remains to be assisted by supervisory measures. The "cash basis" of budgeting is being accepted in an endeavor to minimize temporary borrowing and to eliminate floating debt.

Two conceptions of the relationship between states and local governments have evolved. One views state control as a handy weapon for the protection of minorities, a protection that tends to turn into minority control of local governments. Here the test is whose toes are being stepped on and who does the stepping. The other view is that equitable protection to minority and majority alike can be attained by a firm supervision working co-operatively between states and communities. Here the test is the healthy functioning of local administration and the stable economic development of the entire community. The most striking instance of "toe stepping" is afforded by the tax limits bedeviling a number of states. Tax limitation has proved to be a shade or two more rational than formerly. To the chagrin of its proponents, a moderate degree of elasticity is marking its administration in conjunction with administrative review of budgets and levies. The co-operative method has formed a dual expression in the attitude of supervisory officials and in their relations to leagues of municipalities. After the League of Kansas Municipalities itself initiated budgetary, accounting, and auditing services, the state was induced in 1933 and 1935 to assume the supervision of these processes. Oregon in 1935 instituted a supervisory program with the backing of the municipal league. The New Jersey league currently in 1936 is sponsoring a revision of the state act regulating municipal budgets. Pennsylvania in 1935-36 invoked co-operation between the state and local officials when by direction of state laws four committees were set up to draft budget and report forms. The state law stipulated that two municipal leagues be represented on the committees. Similar organizations in Virginia, Minnesota, and Wisconsin are stimulating improved budgetary procedures, and in Nebraska and North Dakota auditing programs are being promoted. Citizens' councils and taxpayers' associations, especially in the West, are proposing new laws and invigorating old statutes by active participation in state programs and local administration.

State organization for carrying out supervisory programs continues in the main to defy its own principles by often being disjointed and by usually being assigned as part of the functions of a state department already charged with state duties. Kansas followed North Carolina to the extent of creating a State Accounting Board with powers of rule-making and licensing accountants, in addition to the executive office of state accountant. The Kansas split in supervisory duties between the accountancy officers and the State Tax Commission, supervising local budgets, is typical of illogical divisions of authority. In Pennsylvania the auditor-general, treasurer, and two bureaus of the Department of Internal Affairs each claim a modicum of authority. State tax commissions, busy with their regular assessment and tax duties, frequently are encumbered with local supervisory duties which should be entrusted to a separate department. Until local needs are recognized, as well as the formulas for state reorganization revised, supervisory programs will be weakened by the lack of a local finance department coordinate with other departments and a commission with rule-making, appellate, and licensing authority.

The depression, not to mention uncritical publicity, is tending to force expenditure control into channels reacting unfavorably upon efficient administration and producing at best transitory savings. Aside from the merits or demerits of administrative measures previously outlined, expenditure control invites attack on three fronts. First, standards specifying the content of tax and especially debt limits need to be substituted for the customary limits. Except for a few general statutory references, standards await definition by reference to the precise subject-matter under administrative review. Second, the formulas for expenditure standards may be evolved with or accompany the state system of grants-in-aid and state-distributed revenue. The revenue side is the converse of the expenditure side. Each is or should be designed for the adequate and economical financing of local communities. Third, the administrative mechanism for administering standards and distributing funds may be regional planning units. The old ex-officio county boards, used by several states, were and are crippled by the nature of their composition and their function in applying tax limits. The emphasis requires transference to the region as the unit and to planning community development efficiently as a function and characteristic of financial control.

Table XII-A

STATE SUPERVISION OF LOCAL ACCOUNTS, AUDITS, AND REPORTS AS OF JANUARY 1, 1936

State	Title of State Financial Supervisory Agency	Installation of Accounts		Examination of Records		Reports to State Required	
		Municipal	County	Municipal	County	Municipal	County
Ala.	Examr. of Accts.	No	Inst. in process	Audit of bonds & debt service	Yes, of offices handling state funds	No	Reporting planned
Ariz.	State Aud.; State Exr.	Yes, recomm.	Yes	Yes, occasionally	Yes	Yes	Yes
Ark.	State Compt.	No	Yes	No	Yes	No	Yes
Calif.	State Compt.; State Dept. of Fin.	No, in practice	No, in practice	No, in practice	No, in practice	Yes	Yes
Colo.	Aud. of State; State Tax Comm.	No	Yes, partially	No	No	No	Yes
Conn.	State Tax Comr.	Yes, of certain officers only	No	By direcn. of state's atty. or local pet. in small towns	......	Yes	Yes
Del.	Aud. of Accts.	No	No	No	Yes, of certain officers	No	No
Fla.	State Compt.	No, in practice	Yes	No, in practice	Yes, yearly	No	Yes
Ga.	State Aud.	No	No, except co. school dists.	No	No, except co. school dists.	No	No
Idaho	Dir., Bur. of Pub. Accts.	No	No	Yes, bienn. audit of cos. & munics. by cert. accountants acc. to state specfns.		No	Yes
Ill.	Dir., Dept. of Fin.	No	No	No	No	No	No
Ind.	State Examr. of Accts. (State Bd. of Accts.)	Yes	Yes	Yes, yearly	Yes, yearly	Yes	Yes
Iowa	Aud. of State; State Compt.	Yes, in muns. above 2,000	Yes	Yes, of cities over 2000 every 2 yrs.; of towns less than 2000 on application	Yes, yearly	Yes	Yes
Kan.	State Acctant. & State Mun. Acct. Bd.	Inst. planned	Inst. planned	Yes, 1st & 2nd class cities by licensed mun. acctant.	Yes, by licensed mun. acctant.	Reporting planned	Reporting planned
Ky.	State Inspr. and Examr.; State Aud.	No	Yes	No	Yes	No	No (except for audits)
La.	Supervr. of Pub. Accts.	No	Yes, of parish bds., levee, drain., school dists., etc.	Yes, by order of Gov. only	Yes, of parish bds., levee, drain., school dists., etc.	No	Yes

TABLE XII-A.—SUPERVISION OF LOCAL ACCOUNTS, AUDITS, AND REPORTS—Continued

State	Title of State Financial Supervisory Agency	Installation of Accounts		Examination of Records		Reports to State Required	
		Municipal	County	Municipal	County	Municipal	County
Me.	State Aud.	Yes, by pet. of mun.	No	Yes, by pet. of mun.	No	Yes	No
Md.	State Aud.; Bd. of Pub. Wks.	No	Yes, of officers concerned with state fin.	No	Yes, of officers concerned with state fin.	Yes, planned	Yes, planned
Mass.	Dir. of Mun. Accts. (Dept. of Corpns. and Tax.)	System recomm.; adoption opt.	System recomm.	Yes, every 2 yrs. or any time by pet.	Yes	Yes	Yes
Mich.	Aud.-Gen.	No	Yes	No	Yes, yearly	Yes (debts)	Yes
Minn.	State Compt. (Pub. Exr.); State Tax Comm.	No, recomm. impts. in accts.	Yes, except St. Louis, Ramsey, Hennepin Cos.	Yes, for St. Paul, Minneapolis, Duluth; by pet. of council or free-hldrs. in others	Yes, yearly	Yes (debts)	Yes (debts)
Miss.	Aud. of Pub. Accts.	Yes, over 1,000 pop. with appr. of Gov.	Yes	Yes, over 1000 pop. with appr. of Gov.	Yes	Yes, on direcn.	Yes
Mo.	State Aud.	No	Yes	No	Yes	Yes (debts)	Yes (debts)
Mont.	State Examr.	Yes	Yes	Yes, yearly	Yes, y'rly	Yes	Yes
Neb.	Dir., Dept. of Fin.	No	Yes, of co. treas.	No	Yes, of co. treas. in practice	Yes (debts)	Yes
Nev.	State Aud.; State Tax Comm.	No	Yes	No	Yes	No	Yes
N. H.	State Tax Comm.	Yes	Yes	Yes, only by spec. order of State Tax Comm.	Yes, only by spec. order of State Tax Comm.	Yes	Yes
N. J.	State Aud.	Yes, recommendatory	Yes, recommendatory	Each co. and mun. having ass. val. in excess of $3,000,000 exam'd y'rly by reg. munic. acc'tant; others audited bienn.		Yes	Yes
N. M.	State Compt.; State Tax Comm.	Yes	Yes	Yes (or priv. audits appr. by State Compt.)		Yes	Yes
N. Y.	State Compt. (Bur. of Audit and Control)	Yes, inst. in discrn. of state	Yes, inst. in discrn. of state	Yes, exercised in discrn. of state	Yes, exercised in discrn. of state	Yes	Yes
N. C.	Local Govt. Comm. & Dir. of Local Govt.	Yes, in discrn. of state	Yes	By priv. acc'tants who file rep'ts with state	By priv. acc'tants who file rep'ts with state	Yes (begun)	Yes (begun)
N. D.	State Bank Examr.; State Tax Comm.	Yes, only on request	Yes	Yes, only on request	Yes	No	No

TABLE XII-A.—SUPERVISION OF LOCAL ACCOUNTS, AUDITS, AND REPORTS—Continued

State	Title of State Financial Supervisory Agency	Installation of Accounts		Examination of Records		Reports to State Required	
		Municipal	County	Municipal	County	Municipal	County
Ohio	Chief, Bur. of Inspn. & Supervn. of Pub. Offices	Yes	Yes	Yes, yrly. for most dists.	Yes, y'rly.	Yes	Yes
Okla.	State Exr. and Inspr.	Yes, for warrants, acct. books, & budget ests.	Yes	No, except for request	Yes, treas. twice yrly.; any officer on request or pet.	Yes	Yes
Ore.	Sec. of State; State Treas.	Yes, on request	Yes, on request	Yes, on request	Yes, on request	Yes, begun	Yes, begun
Pa.	Chief, Bur. of Muns., Dept. of Internal Affrs.; Aud.-Gen.	(power not used)	(power not used)	No	Yes, (by Aud. Gen.)	Yes, planned	Yes, planned
R. I.	State Comr. of Fin.	Yes, only by request	No	Yes, only by request	No	Yes	No
S. C.	Compt.-Gen.; Tax Comm.	No	No	No	No	Yes (debts)	Yes (debts)
S. D.	Exec. Acctant. of Dept. of Fin.	Yes, of 1st class cities	Yes, for various offices	Yes, of cities yrly.; of any mun. on request	Yes, bienn.	Yes (begun)	Yes
Tenn.	Supt. of Accts. & Budgets	No	Yes (part)	No, except occasionally	Yes	No	No
Tex.	Compt. of Pub. Accts.	No	Yes (part)	No	No	Yes	Yes
Utah	State Aud.; State Tax Comm.	Yes, to be inst.	Yes, to be inst.	Yes, only of few offices	Yes	Yes (part)	Yes (part)
Vt.	State Aud. of Accts.	Yes, in cities		No	No	No	No
Va.	State Aud. of Pub. Accts.	No, cities Yes, towns	Yes	No, cities Yes, towns	Yes, yrly.	Yes	Yes
Wash.	State Aud. (Div. of Mun. Corpns.)	Yes	Yes	Yes, bienn.	Yes, yrly.	Yes	Yes
W. Va.	State Tax Comr. (Div. of Mun. Accts.)	Yes	Yes	Yes, yrly.	Yes, yrly.	Yes	Yes
Wis.	State Tax Comm. (Div. of Mun. Acctng.)	Inst. on request	Inst. on request	Yes, on request; mandatory in city mgr. & comm. cities	Yes, on request	Yes	Yes
Wyo.	State Examr.	Yes	Yes	Yes, on pet.	Yes	Yes (on direcn.)	Yes

TABLE XII-B

STATE SUPERVISION OF LOCAL ACCOUNTS, AUDITS, AND REPORTS

For Special Features See Notes at End of Table.

State	State Reports of Local Finance		Fiscal Supervision by Functional Departments		
	Title and Frequency of State Report	Nature of Published Information	Accounts	Audits	Reports
Ala.	None		School, health	School	School, health, welfare
Ariz.	None		School, health	None	School, health
Ark.	Bienn. Rept. of Compt.	Debts, salaries, & fees of cos., road and school dists.	School	None	School, health
Calif.	Ann. Rept. of Fin. Transactions of Muns. and Cos.	Income, expend., & debts of cos. and muns.; summary school and util. data.	None	None	School, welfare
Colo.	Bienn. Rept. of Aud. of State; Ann. Rept. of State Tax Comm.	Co. fin., tax coll.; local tax rates and tax revs.	None	None	School
Conn.	Quadrenn. Rept. of Indebt., Rects., and Expends. of Muns.	Local fin. reported every 4th yr. only.	Util.	Util.	School, welfare, util.
Del.	None		School	School	School
Fla.	Ann. Rept. of State Bd. of Admin.	Road debts of cos. and road dists.	None	None	School, health (co.), welfare
Ga.	None		School (request)	School (part), welfare (at times)	School, welfare
Idaho	Summary of Co. Fin. Statistics (ann., mimeo.)	Co. fin. data.	School	None	School, health (co.)
Ill.	None		Welfare	Welfare (at times)	School
Ind.	Statl. Rept. of the State (ann.)	Co. and mun. income, expend. & debts; judicial and clerical vol. of services.	Util.	Util.	School, welfare, util.
Iowa	Ann. Rept. of Mun. Fin. Bienn. Rept. of Aud. of State (co. data)	Co. and mun. income, expend., and debts.	School	(By State Aud.)	School, health, welfare
Kans.	Bienn. Rept. of State Tax Comm.	Local tax levies by cos.	None	None	School, health, welfare
Ky.	Unprinted repts. and occasl. releases	Co. debt and other data	School, health	School	School, health, util.
La.	Ann. Rept. of State Tax Comm.	Tax rates and levies of parishes, dists., and New Orleans.	None	None	School, health (part)

TABLE XII-B—STATE SUPERVISION OF LOCAL ACCOUNTS, AUDITS, AND REPORTS—Continued

State	State Reports of Local Finance		Fiscal Supervision by Functional Departments		
	Title and Frequency of State Report	Nature of Published Information	Accounts	Audits	Reports
Me.	Ann. Rept. of State Bd. of Tax Assrs.	Local tax rates and levies; summary of debts.	School	Welfare (part)	School, health, welfare
Md.	(Rept. planned)	(Rept. planned)	School, health, util.	School, health, util. (occasionally)	School, health, util.
Mass.	Ann. Rept. Statistics Munic. Fin.; Ann. Rept. of Statistics of Co. Fin.; Ann. Rept. of Comr. of Corpns. & Tax.	Mun. income, expend., and debt; co. income, expend., and debt; local tax rates, levies, and coll.	School, welfare, util (recmd.)	Welfare (part)	School, health, welfare, util.
Mich.	Register of Local Indebt. (Photost., Ann.) Ann. Rept. of State Tax Comm.	Itemization of funded debt of each local unit; city and co. tax rates.	School, util. (authorized)	School, welfare (part)	School, health, welfare (part)
Minn.	Interest-Bearing Debts of State and its Muns. (ann.); Ann. Rept. of State Tax Comm.	Debts of local units. Co. tax levies.	School (recomm.), util. (optl.)	Util. (on request)	School, welfare
Miss.	Consold. Statement (co. fin., ann.)	Co. rects., disbursts., and debt.	School	None	School, health
Mo.	Ann. Rept. of the State Aud.	Co. and mun. bonds; co. tax levies; road fin.	School (part), welfare (recomm.), util. (elect. plants)	Util. (occasionally)	School, health, welfare, util.
Mont.	Ann. Rept. of State Examr.; Bien. Rept. of State Bd. of Equal.	Co. income, expend., and debts; local tax levies.	None	None	School, health (part), welfare, util.
Neb.	Bien. Rept. of State Aud. of Pub. Accts.; Ann. Rept. of State Tax Comr.	Local bond issues. Local tax levies by cos.	School (on request)	None	School
Nev.	None		School (part)	None	School, health
N. H.	Ann. Rept. of State Tax Comm.	Co., city, town income, expend., and debt.	School	None	School
N. J.	Summary rept. of local debt. (Photost., Ann.)	Local debt and at times tax levies and coll. and other data.	School (part), welfare (co.)	School (part), welfare (co.)	School health, welfare util.
N. M.	Bien. Rept. of State Compt.; Ann. Report of State Tax Comm.	Co. income, expend., and debts; local tax rates and levies, and budgets and co. fin.	Health	None	School, health

TABLE XII-B—STATE SUPERVISION OF LOCAL ACCOUNTS, AUDITS, AND REPORTS—Continued

State	State Reports of Local Finance		Fiscal Supervision by Functional Departments		
	Title and Frequency of State Report	Nature of Published Information	Accounts	Audits	Reports
N. Y.	Ann. Rept. of Mun. Acts. by State Compt.; Ann. Rept. of State Tax Comm.	Co., city, town, village income, expend., and debts; local tax rates, levies, and debt summary.	School, welfare, util. (part)	Welfare (occasionally), util. (at times)	School, health, welfare, util.
N. C.	Bien. Rept. of the State Tax Comm.	Local tax rates, levies, and debts.	School (part), health	None	School, health
N. D.	None		School	None	School, health
Ohio	Comparative Statistics of Cities; Comp. Statistics of Cos. (Ann.); Comp. Stat. of Schools; Ann. Rept. of State Tax Comm.	Co., city, and city school income, expend., and debts. Local tax rates.	Health (part), util.	(By State Aud.)	School, health, welfare
Okla.	Bien. Rept. of State Aud.	Local debt by cos.	School	Welfare (part)	School, welfare, util.
Ore.	Bien. Rept. of State Treas.	Co., city, town, dist. debts.	School	None	School, health, welfare (part)
Pa.	Rept. of Local Fin. Statistics (photostat, Ann.)	Restricted to local tax rates, levies, coll., and debt summary.	School (on request), welfare, util.	School (on request), util. (not exercised)	School, health, welfare
R. I.	None		School	School (on request)	School, welfare
S. C.	Ann. Rept. of State Tax Comm.	Local tax rates and debt summary.	School (recomm.), health (co. units)	None	School, health (co. units)
S. D.	Ann. Report of Dept. of Fin.	Local debt and co. fin.	School	None	School, health, welfare
Tenn.	Tax Aggregate by cos. (Ann.)	Co. tax rates and levies.	School (recomm.), health, welfare (part)	Welfare (rarely)	School, health, welfare (part)
Tex.	Bien. Rept. of State Aud.	Taxes coll. and delinq. and indebt. by co. units.	None	School (part)	School, health (co.), welfare
Utah	(Special reports and surveys)	(Local finance surveyed)	None	None	School
Vt.	Bien. Rept. of Commr. of Taxes	Local tax rates and levies.	Util.	None	School, health, welfare (part), util.

TABLE XII-B—STATE SUPERVISION OF LOCAL ACCOUNTS, AUDITS, AND REPORTS—Continued

State	State Reports of Local Finance		Fiscal Supervision by Functional Departments		
	Title and Frequency of State Report	Nature of Published Information	Accounts	Audits	Reports
Va.	Comp. Cost of Local Govt. (Ann.)	Co. (and city at times) income, expend., and debt.	School, health, welfare (part)	Welfare (part)	School, health, welfare, util.
Wash.	Ann. Statement of Taxes Due	Taxes of all local units segregated by funds, functions and cos.	School, util.	Util.	School health, welfare (part), util.
W. Va.	Bien. Rept. of State Tax Commr.; Bien. Rept. of State Sinking Fund Comm.	Local tax rates and levies; debts of all local units (publn. irreg.).	School (recomm.), health, util.	Health, util.	School, health, welfare (part)
Wis.	Ann. Bull. on local fin.; Ann. Rept. of State Tax Comm.	Local debt, tax levies, and summary of income and expend.; summary of local debt, tax levies, and state aid.	School (recomm.), util.	Util.	School, util.
Wyo.	Cost of Maintaining Co. Govt. (Ann.); Bien. Rept. of State Bd. of Equal.	Co. taxes and expend.; co. and mun. tax rates and levies.	School, health (part), util.	None	School, health, util.

SPECIAL FEATURES OF INDIVIDUAL STATES

ALABAMA. Audits school or district officers handling state funds.

ARIZONA. State Tax Commission supervises local budgets.

ARKANSAS. State prescribes and audits accounts of districts.

CALIFORNIA. Law allowing state prescription and auditing of accounts not utilized.

COLORADO. Auditing of local accounts suspended because of lack of funds.

CONNECTICUT. Auditor formerly prescribed local records; tax commissioner has assumed supervisory functions.

DELAWARE. State controls school records and budgets as part of state school system.

FLORIDA. In discretion of Governor or upon petition of 20 per cent of taxpayers, state comptroller investigates finances of any city.

IDAHO. County audits require approval by state.

ILLINOIS. Accounting and auditing services initiated by Illinois Municipal League.

INDIANA. State examines contracts and their performance upon local petition.

IOWA. Audits of municipalities below 2,000 conducted on request; school districts audited annually.

KANSAS. 1935 Act calls for gradual transition to state auditing, accounting, and reporting.

KENTUCKY. Auditor prepares forms; examiners audit accounts.

LOUISIANA. Yearly audit of all tax collectors of state funds.

MAINE. One hundred and fifty-eight of 520 municipalities adopted state account system or audited.

MARYLAND. Examines state tax collectors of Baltimore. Limited reporting in preparation.

MASSACHUSETTS. Thirty-six of 39 cities and 208 of 355 towns utilize state account systems.

MICHIGAN. Wayne County exempt from supervision in practice.

MINNESOTA. Budgetary and accounting assistance and annual yearbook of administration by League of Minnesota Municipalities.

MISSISSIPPI. Accounting installations and auditing incomplete in practice.

MISSOURI. Thirty-five out of 115 counties audited 1934-35 under revised law.

MONTANA. Yearly examine irrigation and school districts.

NEBRASKA. Auditing service initiated by league of municipalities.

NEVADA. Special investigations of county finances by order of Governor.

NEW HAMPSHIRE. Examination and installation of accounting systems for school districts.

NEW JERSEY. Private accountants, after examination and registration by state, perform audits which are filed with state.

NEW MEXICO. Quarterly and sometimes monthly reports by state, county, and city officials.

NEW YORK. Buffalo, Rochester, New York City, and counties comprising New York City exempt from supervision.

NORTH CAROLINA. Field agents conduct inspections and render assistance; audits by supervised private accountants.

Special Features of Individual States—Continued

North Dakota. Auditing service initiated by league of municipalities.

Ohio. Examination of villages, townships, and school districts every two years.

Oklahoma. Municipalities render annual financial reports to county excise boards and to state.

Oregon. 1935 Law calls for mandatory reporting and optional installation and audit of accounts.

Pennsylvania. Extension of present partial reports planned to include receipts, disbursements, debts, and utilities.

South Dakota. Examination of school districts upon request.

Utah. Accounts not yet installed by tax commission; State Auditor examines chiefly county treasurers' records relating to state finances.

Virginia. Budgetary forms for municipalities and annual yearbook by league of municipalities.

Table XIII

STATE SUPERVISION OF LOCAL BUDGET PROCEDURE AND STATE INVESTMENTS IN LOCAL SECURITIES AS OF JANUARY 1, 1936

	Supervision of Budget Process and Document				State Investments in Local Securities	
State	Budget forms prescribed by state	Use of budget required		School budget installed by education dept	Legal authority to invest	Amount 1935 investments
		In municipalities	In counties			
Ala.	No	Yes, cities over 100,000 pop.	Yes	Yes	None	None
Ariz.	Yes, by Tax Comm.	Yes	Yes	Recomm.	All local units	$ 4,783,082
Ark.	Yes, by State Compt.	No	Yes, thru accts.	Yes	School	1,526,937
Calif.	Yes, by State Bd. of Control	No	Yes	Yes	All local units	38,272,433
Colo.	(Filed with Tax Comm.)	Yes	Yes	No	All local units	9,200,318
Conn.	Yes, towns by Tax Comm.	Yes, reqts. vary		Recomm.	All local units	3,116,600
Del.	No	No	No	No	All local units	172,500
Fla.	Yes, by State Compt.	No	Yes	No	All local units	4,864,890
Ga.	No	No	No	Yes	None	None
Idaho	Yes, recomm. by Bur. of Accts.	No	Yes	Yes	All local units	9,993,186
Ill.	No	Fragmentary reglns.	No	Recomm.	None	None
Ind.	Yes, by State Bd. of Accts.	Yes	Yes	Yes	None	None
Iowa	Yes, by State Compt.	Yes, by funds and approps.	Yes, by funds	Yes	None	None

Table XIII.—State Supervision of Local Budget Procedure—Continued

	Supervision of Budget Process and Document				State Investments in Local Securities	
		Use of budget required				
State	Budget forms prescribed by state	In municipalities	In counties	School budget installed by education dept	Legal authority to invest	Amount 1935 investments
Kan.	Yes, by Tax Comm.	Yes	Yes	Yes	All local units	$ 11,790,965
Ky.	Yes, by State Examr. and Insptr.	No	Yes	Part	None	None
La.	No	No	No	No		....
Me.	No	No	No	Recomm.	Co., mun.	307,000
Md.	No	No	No	Yes, co.	All local units	359,000
Mass.	Yes, partially by Dir. of Munic. Accts.	Yes	Yes	Yes	All local units	40,223,520
Mich.	No	No	No	Recomm.	Mun., school	30,786,986
Minn.	No	Yes, only for limited no.	Yes, only for 3 populous cos.	Recomm.	None	38,944,206
Miss.	Yes, by State Aud. Supervr.	Yes	Yes	Yes	All local units	1,767,000
Mo.	Yes, by State Aud.	No	Yes	Recomm.	All local units	224,700
Mont.	Yes, by State Examr.	Yes, except towns under 1,000 pop.	Yes	No	All local units	15,698,097
Neb.	No	No	No	No	Co. mun.	10,865,891
Nev.	Yes, by Tax Comm.	Yes	Yes	Yes	All local units	707,384
N. H.	Yes, by Tax Comm.	Yes	No	Part	All local units	None
N. J.	No	Yes	Yes	Yes	All local units	100,328,139
N. M.	Yes, cos. and schools by State Compt.	Yes	Yes	Yes	All local units	4,645,159
N. Y.	Yes, partially by State Bur. of Aud. and Control	2nd class cities, towns, villages	Indir. thru acct. records	Part	All local units	193,475,805
N. C.	Yes, partially by Dept. of Local Govt. Fin.	Yes	Yes	Yes	All local units	560,000

TABLE XIII.—STATE SUPERVISION OF LOCAL BUDGET PROCEDURE—Continued

State	Supervision of Budget Process and Document				State Investments in Local Securities	
	Budget forms prescribed by state	Use of budget required		School budget installed by education dept	Legal authority to invest	Amount 1935 investments
		In municipalities	In counties			
N. D.	Yes, by Tax Comm.	Yes	Yes	Yes	All local units	$ 9,260,558
Ohio	Yes, by State Bur. of Insp. and Supvr.	Yes	Yes	Yes	All local units	99,731,000
Okla.	Yes, by State Examr. & Supvr.	Yes	Yes	Yes	None	None
Ore.	Yes. recomm. by Sec. of State	Yes	Yes	Yes	All local units	6,888,808
Pa.	Yes, by Dept. of Internal Affrs.	Yes, except 1st and 2nd class cities	Yes, except 1st class cos.	Yes	All local units	122,319,842
R. I.	No	Yes, optl.	No	Yes	Mun.	6,097,500
S. C.	No	No	No	Recomm.	All local units	706,467
S. D.	No	No	Yes	No	All local units	1,879,152
Tenn.	No	No	No	Recomm.	None	None
Tex.	Yes, co. by Compt. of Pub. Accts.	Yes	Yes	Yes	All local units	51,502,865
Utah	No	Yes, except for 3rd class cities	Yes	Yes	All local units	3,165,000
Vt.	No	No	No	No	All local units	261,500
Va.	Yes, co. and towns by State Aud.	Yes, by stat. or charter	Yes	Yes	All local units	9,939,290
Wash.	Yes, by State Div. of Mun. Corpns.	Yes	Yes	Part	All local units	29,451,027
W. Va.	Only thru acctng. forms by Tax Comm.	Only thru acctng forms	Only thru acctng. forms	Recomm.	All local units	21,729,018
Wis.	Forms recomm. by Tax Comm.	Yes, 1st class cities and optl. for other cities	For Milwaukee Co. only	Recomm.	All local units	12,871,711
Wyo.	Only thru acctng. forms by State Examr.	Only thru acctng. forms	Only thru acctng. forms	Recomm.	All local units	6,830,250

TABLE XIV

STATE ADMINISTRATIVE CONTROL OF LOCAL BUDGETS, TAX LEVIES, AND BORROWINGS, AS OF JANUARY 1, 1936

(*) after name of state refers to notes at end of table.

State[1]	State Review and Control Agency	Budget Allotment	Tax Levies	Bond Issues		Refinancing of Debt and Receiverships of Defaulting Units
				Legality or Registration	Amount and Purpose	
Ariz.	State Tax Comm.; State Certification Bd.	Local approps. to meet emergencies after budgets fixed	....	Optional reg. with State Aud.	Impts. by spec. dists. receiving fed. aid	Refin. by spec. dists. receiving fed. aid
Ark.	State Bd. of Educ.	....	....	....	School bond issues	School bond issues
Calif.*	State Bd. of Equalization	Proposed expend. in excess of limit forbidding increase more than 5% over prev. yr.	Indirectly from expend. review	....	....	....
Colo.	State Tax Comm.	Indirectly from tax levy review	Proposed levies in excess of limit forbidding increase of more than 5% over prev. yrs.	Reg. co. judgment bonds with State Aud.	....	....
Conn.*	Mun. Fin. & Unemployment Relief Comm.	....	....	....	Emerg. relief bonds	Supervise any receivers, apptd. by court, administering bankrupt muns.
Fla.	State Bd. of Admin.	Debt redemption of road and bridge debts of cos. & spec. dists.	....	....	....	....
Ill.	State Aud.	....	....	Reg. spec. type bonds with State Aud.	....	....
Ind.*	State Tax Bd.	By pet. of taxpayers protesting against budget; all emerg. approps. require approval	By pet. of taxpayers protesting against tax levies	....	By pet. of taxpayers protesting bond issue	Refin. issues reviewed upon taxpayers' pet.
Iowa*	State Compt.	Pets. to exceed tax limits (emerg. taxes), or to exceed mandatory tax reductions, or for fund transfers	State Bd. of Asst. & Rev. may levy tax to pay local bonds if debtor fails to pay	Pets. of taxpayers alleging illegality of bonds or contracts	....	....
Kan.*	State Tax Comm.	....	Pets. to exceed tax limits in emerg.	Bonds may be reg. with State Treas.	Emerg. relief bonds	Debt adjust. plans in fed. courts require appr. by Gov. & Atty. Gen.

Table XIV.—Administrative Control of Local Budgets, Tax Levies, and Borrowings—Continued

State[1]	State Review and Control Agency	Budget Allotment	Tax Levies	Bond Issues		Refinancing of Debt and Receiverships of Defaulting Units
				Legality or Registration	Amount and Purpose	
La.*	State Bond & Tax Bd. (and offices noted in columns)	Expend. by any agency of borrowings and of loans and grants from U. S. Govt. appr. by State Adv. Bd.	Tax levies for bonds and impts.	Reg. parish, dist., and New Orleans debt with Sec. of State	All local bond issues; rev. notes of police and fire bonds of New Orleans	All refin. and debt composition bond issues; pets. for debt adjust. in fed. courts
Me.*	State Bd. of Emerg. Mun. Fin.	....	....	....	....	Receivership through agents of any mun. defaulting or in arrears on state taxes
Mass.*	State Dir. Mun. Accts. (Dept. of Tax. and Corpns.); State Fin. Bd.; State Emerg. Fin. Bd.	Misc. rev. estimated in excess of prev. yr. and fund transfers; emerg. notes for expend. not in budgets	....	All town notes cert.; all local obligations reported within 48 hours after issuance	Borrowings from state (temp. and relief loans) and from U. S. govt. (PWA)	State receivership of Fall River and two small towns by spec. acts
Mich.*	State Pub. Debt Comm.; State Treas.	Debt service and sinking funds cert. before bonds issued	....	Examined as to compliance with maturity and sinking fund laws and tax delinquency	....	All refin. issues; all pets. for debt adjust. in fed. courts
Miss.	State Bond Atty.; Supervr. of State Aud. Dept.	All co. and school budgets reviewed, revised, and cert.	....	Validated as to legality on local request	....	....
Mo.	State Aud.	....	....	All local bonds reg.	....	....
Mont.*	State Examr.	....	....	....	....	Refin. above debt limits
Neb.	Aud. of Pub. Accts.	....	....	All local bonds reg.	....	....
Nev.	State Bd. of Fin.	Emerg. expend.	....	....	Notes for emerg.	....
N. H.*	State Fiscal Agent; State Tax Comm.	Emerg. expend. appr. by Tax Comm.	....	....	....	Supervise fin. of any mun. borrowing from state by reason of fiscal distress
N. J.*	State Aud.; Mun. Fin. Comm.; State Funding Comm.; State Atty. Gen.	Aud. certifies annual approps. for debt service; maximum approp. and rev. set by munic. fin. comm. for defaulting units subject to its control	(Indirectly from state review of special approps. and borrowings)	School bonds of small subdiv. cert. by Atty. Gen.	Pets. to issue bonds in excess of spec. asst. limits.	All refin. and debt readjusts. require appr. of State Fund. Comm.; Defaulting muns. may be controlled by Mun. Fin. Comm. and court bankruptcy plans require its appr.

	Atty. Gen.; co. budget comms. (State Educ. Aud. and two local appointees in each co.)	viewed annually (decrg. or incrg. amts.). All school budgets reviewed annually (decrg. or incrg. amts.)	etary review)	cert. by Atty. Gen.	before local bonds floated. Schools bonds approved by Tax Com.	
N. Y.*	State Compt.	....	....	....	....	Debt equal. bonds refunding debt maturities
N. C.*	State Comm. of Local Govt. Fin.; Dir. of Local Govt. Fin.	Comm. certifies annual approps. for debt service; Dir. reviews budgets of defaulting units under state control	....	....	All local bonds and notes appr. before issuance and state sale	All refin. issues and fed. court bankruptcy plans appr. by Comm.; adminrs. for defaulting units may be apptd. by State Dir.
Ohio*	State Tax Comm.; State Aud.	Appeals from co. budget comms.	Appeals from co. budget comms.	....	Pets. to issue emerg. bonds and bonds above debt limit for schools, relief, and fed.-aided projects	Funding current deficits and fed. court bankruptcy plans appr. by Tax Comm.; Fund. and refund. issues appr. by State Aud.
Okla.*	Court of Tax Review; State Atty. Gen.	Jurisdiction by court over cases of illegality in taxation and budgeting	Legality of tax levies determined	All local bond issues cert. by Atty. Gen.	....	....
Ore.*	Multnomah Co. Tax (supvg.) and Conserv. Comm. (appointed by Gov.); State Tax Comm.; State Bond Comm.	Budget of all units in Multnomah Co. reviewed annually. On pet., audit of legality of local budgets and taxes by Tax Comm.	Tax rates of all units in Multnomah Co. appr. annually	....	....	Adminr. apptd. by court supervises defaulting unit; refin. and fed. court bankruptcy plans appr. by State Bond Comm.
Pa.	Dept. of Internal Affairs (Bur. of Munics.)	....	....	All local bond issues (except 5 large units) appr. as to form and legality	....	Refund. issues appr. as to form and legality
R. I.*	State Unemployment Relief Comm.; State Emerg. Pub. Works Comm.; State Budget Commr.	Pub. works projects for relief and fed.-aided projects appr. by two comms.	Pets. to exceed tax limits appr. by Budget Commr.	....	Bonds for fed.-aided and relief projects	....
S. C.*	State Compt. Gen.; State Bond Commr. (Atty. Gen.) State Sinking Fund Com.	Debt service payments cert. by Compt.-Gen.	....	Water and util. bonds cert. by Bond Commr.	Util. bonds appr. by Sinking Fund Comm.	Sinking Fund Comm. negotiates readjust. of debt service
Tex.	Atty. Gen.; State Bd. of Co. & Dist. Road Indebt.	Debt service on co. and dist. road bonds receiving state aid	....	All local bond issues val. by Atty. Gen. and reg. by Compt.	....	Board of Liquidn. (Gov. appts. one of 5 local members) controls tax collections and debt service for compromised debt

TABLE XIV.—ADMINISTRATIVE CONTROL OF LOCAL BUDGETS, TAX LEVIES, AND BORROWINGS—Continued

State[1]	State Review and Control Agency	Budget Allotment	Tax Levies	Bond Issues		Refinancing of Debt and Receiverships of Defaulting Units
				Legality or Registration	Amount and Purpose	
Utah*	State Tax Comm.; Gov.	....	....	....	Pets. for adv. opinions on pending bond issues (unused).	....
Wash.*	Dir. of Conserv. and Devel.	....	....	....	....	Advances and supervises loans to distressed drainage and irrig. dists.
W. Va.	State Tax Commr. State Sinking Fund Comm.; Atty. Gen.	Commr. cert. validity of all local budgets; debt service cert. by Sinking Fund Comm.	Tax Commr. allows levies for debt service above tax limit	All local bond issues val. by Atty. Gen.	....	....
Wis.	Atty. Gen.	....	....	Bond issues valid. upon pet.	....	....

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[1] Thirteen states exercise no local administrative control of the types analyzed in this table: Alabama, Delaware, Georgia, Idaho, Kentucky, Maryland, Minnesota, North Dakota, South Dakota, Tennessee, Vermont, Virginia, and Wyoming. Of this group, two may be mentioned for special features. In Kentucky, the state examiner and inspector certifies county budgets as to form and classification. In Wyoming, on request of State Farm Loan Board, the district court appoints receiver for irrigation or drainage district when state-owned bonds are in default.

CALIFORNIA. Limit and state control refers to expenditures from property taxes. Act ends June 30, 1937.

CONNECTICUT. Authority of commission ends February 1, 1937.

INDIANA. County boards of tax adjustment adjust all local tax levies within state tax limit; appeal therefrom either by taxpayers or governing bodies.

IOWA. Former state power to review bonds and contracts restricted in 1929 to questions of legality.

KANSAS. Transition to 1933 cash budget law made with 479 exemptions by tax commission.

LOUISIANA. Debt adjustment plans in federal courts require approval by Governor and Attorney-General.

MAINE. State board inactive due to defeat of state loan fund.

MASSACHUSETTS. State finance commissions of Boston and Lowell vested with investigatory and recommendatory power over finance.

MICHIGAN. Budgets and tax rates, except of home rule municipalities, adjusted to tax limit by county tax commissions.

MONTANA. Act expires May 1, 1937.

NEW HAMPSHIRE. Review of emergency expenditure confined to municipalities accepting budget act.

NEW JERSEY. Municipal Finance Commission approves use of funds to pay creditors and permits added time to pay special assessments.

NEW MEXICO. Law requiring approval by Tax Commission of tax levy increase of more than five per cent merged in practice with annual budget review.

NEW YORK. Prescribes information for notices of bond sales.

NORTH CAROLINA. Provisions for administrators and County Re-adjustment Commission for defaulting units inoperative in practice.

OHIO. All local budgets reviewed annually and tax rates adjusted under tax limits by county budget commissions.

OKLAHOMA. All local budgets reviewed annually and tax rates adjusted under tax limits by county excise and equalization boards.

OREGON. Tax levies and budgets of units whose debts are refinanced certified for six years by State Bond Commission.

RHODE ISLAND. Authority of commissions ceases June 30, 1937.

SOUTH CAROLINA. Receiver of defaulting utility system appointed by court.

UTAH. Governor during emergency approves borrowings from U. S. Government.

WASHINGTON. Power of tax commission to decide budgetary complaints inoperative.

State-Administered Locally-Shared Taxes

By RAYMOND UHL and ANTHONY VINCENT SHEA, JR.*

STATE-ADMINISTERED locally-shared taxes are those which are collected by the state and all or part of which are returned to the localities. The state may return a tax of this type without making any requirement for its use, or it may prescribe the purposes for which it must be spent. The state may (but it is not essential to this type of tax that it do so) supervise through its own agents the expenditures of the proceeds.

State-administered locally-shared taxes are comparatively a new development in the field of state taxation. Most of these taxes have been provided for in the last ten years. Some, of course, antedate this time. Fundamentally, state-administered locally-shared taxes recognize the existence of conditions that are distinctly modern. They are evidence of the incapacity of our existing local units of government to finance their services without assistance from the state. In the second place, if the subject matter of these taxes is studied it is clearly evident that most of these problems can be successfully reached by the taxing authorities only through some central agency, the state.

This conclusion raises the important question of state centralization. Gradually the state is assuming more and more the functions which have heretofore been considered as primarily local in nature. Roads, schools, health, and relief are problems which can no longer be confined to individual localities. State assistance is necessary, and state assistance usually means state control. Viewed as a whole, state-administered locally-shared taxes indicate the extent to which local functions tend to become centralized under state domination. Evidence of this development is offered in Table XV.

GASOLINE TAXES

Some 29 states have in effect laws providing for state-administered locally-shared taxes on gasoline. This development in the field of taxation is especially interesting in that it shows a tendency towards centralization. Roads were formerly considered to be of local concern, but all along the line it is clearly evident that in this connection local autonomy is giving way to state centralization. In 16 states the county is the only unit sharing in the gasoline tax. Maryland and Louisiana, on the other hand, are the only two states which share the tax but do not include counties in the distribution. In all other states making provision for locally-sharing, distribution is made to counties, municipalities, and often, in addition, to villages, townships, and school and other special districts. Distribution of these taxes to the localities is based on several clearly defined principles:

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* EDITOR'S NOTE: Mr. Uhl is Director of the Bureau of Public Administration and Acting Associate Professor of Political Science at the University of Virginia. Mr. Shea is Reference Librarian at the University of Virginia.

1. *On the basis of the amount collected within the county.* Arizona, Arkansas, and Virginia distribute the tax on this basis. The percentage in Arizona and Virginia is 30, while Arkansas distributes only 7.7 per cent. However, in Virginia only those counties not in the secondary state system receive any portion of the tax.

2. *On the basis of equality.* Alabama is the only state which distributes the gasoline tax to the counties exclusively on this principle. Three others, New Jersey, Ohio, and Tennessee, have combined this principle of distribution with others. In New Jersey, area, population, and mileage are considered, while Tennessee includes area, population, and amount of road debt. Ohio distributes 16¼ per cent of the tax to the counties and townships equally, but distribution to municipalities is based on the number of motor vehicles in a given municipality.

3. *On the basis of area.* Iowa uses this principle exclusively in making local distribution of gasoline taxes. Oklahoma distributes half on the basis of area and half on the basis of population. Florida adds mileage as a factor, while Mississippi incorporates the principle of the number of registered motor vehicles therein. New Jersey, as noted above, adds equality, population, and area; and Tennessee adds equality, population, and amount of road debt.

4. *On basis of population.* Wyoming distributes 25 per cent of the gasoline tax to the counties on the basis of population. Florida, Mississippi, New Jersey, Oklahoma, and Tennessee have used population in combination with other factors. In California and Indiana, distribution to municipalities is based entirely on population, while distribution to counties is made on other bases.

5. *On basis of highway mileage.* Distribution is made to counties on the basis of highway mileage in Colorado, Georgia, and New York. In each of these states, distribution is made to other local units following other principles. Georgia gives half of the localities' share to school districts on the basis of the average daily attendance of pupils. New York grants one-third of the localities' share to New York City. Florida, Indiana, Michigan, and New Jersey combine this principle with others. Michigan allots part of the gasoline tax on the basis of registered motor vehicles. Distribution is made to townships and other units by the county.

6. *On basis of motor car registration.* California, Michigan, Mississippi, North Dakota, and South Carolina grant counties their share of the gasoline tax on the basis of motor car registration. This is the only basis of distribution in North Dakota and South Carolina. Colorado and Ohio use this basis for distributing the localities' share to municipalities. Two states, Illinois and Nebraska, use this method of distributing gasoline taxes both to the counties and to municipalities.

7. *On basis of assessed valuation.* Assessed valuation is used as a basis of distribution in Oregon and Washington. Oregon makes distribution to counties, while Washington uses this method only for distribution of the tax to municipalities. In Washington the amount the county receives is based on a statutory percentage.

8. *On basis of statutory percentages.* In Pennsylvania and Washington, distribution is made by the counties on a fixed statutory basis. Washington also makes some distribution to municipalities. Maryland and Louisiana make only a limited distribution of gasoline taxes, and this is based in each case on a fixed statutory percentage.

The percentage of the gasoline taxes returned to the local units of government varies from 66.6 per cent in Illinois to but 7.7 per cent in Arkansas. Twenty-three of the 29 states sharing this source of revenue return less than 50 per cent to the localities. The gasoline tax is apparently now being looked upon as primarily a state tax, and local distribution is a secondary consideration. Fifteen of the states direct specifically that all or part of the tax returned must be spent on roads. This emphasizes the benefit theory of taxation as the most important factor in this sphere of taxation. At the same time it fixes more definitely the control of the state not only over the tax itself but also over the entire road system of the state.

In recent years the municipalities have demanded a share of this tax on the ground that their expenditures for streets and local highways benefit the motor vehicle owners. The amount the municipalities receive, however, depends entirely upon the basis of distribution. If area or area and mileage alone are emphasized, many municipalities would not benefit very much. However, when registered motor vehicles and population are stressed the rural units may suffer. Consequently, a combination of factors has seemed important in those states which make contributions both to counties and to municipalities. No really satisfactory solution has been found which fits all cases.

TAXES ON MOTOR VEHICLES

Every state in the Union collects a tax on motor vehicles for registration or license or both but only 19 share this tax with the localities. The most common method used in making this distribution is to return the taxes to the place where the cars are registered or the tax collected. Eight states follow this principle entirely, while Ohio makes additional contributions from this source to the counties and Michigan to municipalities and assessment districts in equal parts. Distributing the tax in equal proportions forms part of the system of distribution in Kansas and New Jersey, where assessed valuation is a factor. New Jersey includes two other factors, population and mileage. Michigan, Nebraska, and North Dakota return the tax to the counties on the basis of the number of registered motor vehicles in the county. Florida is the only state which uses the teacher unit in making the distribution, and Indiana is the only state which combines population, mileage, and statutory distribution. New York returns 25 per cent of the tax receipts according to the residence of registrants.

The counties receive the entire amount shared in ten states, share it with the municipalities in four others, and with the municipalities and other units in three more. The total amount goes to school districts in Florida. The amount returned varies from 100 per cent in Colorado, Florida, and Michigan to 25 per cent in Indiana and New York. Two states distribute an amount set out in the statute.

The motor vehicle tax, like the gasoline tax, is generally looked upon as a tax paid by those benefiting. Conversely, it is believed that those who pay should benefit. Hence, streets, highways, and bridges are looked upon as the proper functions upon which to spend this tax, although Florida uses the tax for schools and Colorado for old age pensions.

INCOME TAXES

Income taxes are shared with the localities in ten states. Three—Minnesota, Montana, and Oklahoma—return the proceeds to school districts on the basis of scholastic census of teachers or pupils. New York distributes 25 per cent of this tax to its municipalities and school districts on the basis of assessed valuation, while New Hampshire returns 100 per cent to its municipalities according to the residence of owner of the income. The place of collection is the determining factor in both Tennessee and Wisconsin. Massachusetts has a complicated formula in which distribution is made to the municipalities on the basis of school expenditures, school requirements, and relative contribution to the taxes of the state.

Three states return 100 per cent of the income tax proceeds to local units. In Massachusetts they are turned over to the municipalities while in Minnesota they go to the school districts. Only four states return less than 50 per cent of the tax received. All or part of the tax goes to schools in seven of the ten states having such a tax. Five of the states specifically dedicate at least part of the proceeds to the municipalities.

TAXES ON ALCOHOLIC BEVERAGES

Repeal brought taxes on alcoholic beverages into the picture of state-administered locally-shared taxes. Twenty-three states make provision for distributing the proceeds of these revenues among the localities. The bases of distribution followed are comparatively few in number. Montana, Arizona, California, Colorado, South Carolina (beer tax), and South Dakota return the tax on the basis of sales or receipts in the locality concerned. This does not differ widely from the practice in Idaho, Ohio, and Tennessee, where the place of collection is the important factor. The more common practice is that followed in seven states, Indiana, Iowa, Michigan, Pennsylvania, South Carolina (liquor tax), South Dakota, and Vermont, where the tax is returned on the basis of the location of the licensee. Population is the important factor in New York, Oregon, Rhode Island, Virginia, Washington, and Wisconsin. Oklahoma uses the school census in making her distribution. In Massachusetts the tax is returned on the basis of the amounts spent in the localities on old age pensions, while in Michigan it is based on the inheritance tax and elementary school enrollment.

Little attempt has been made to dedicate these revenues to special purposes. Three states, Colorado, Massachusetts, and Oregon, have directed that the money be spent for old age pensions. Oregon also allots part for mothers' aid and part for direct relief. South Dakota has dedicated its shared tax to poor relief. Schools have benefited by the alcoholic beverage taxes in Idaho, Michigan, Oklahoma, Tennessee, and Wisconsin.

The states have been more generous in sharing liquor taxes with the localities than they have been with reference to others. Nine states return the tax 100 per cent, while of the 23 states sharing the taxes only four distribute less than 50 per cent. The counties are the sole beneficiaries in some six states, and in nine others they share the proceeds with the municipalities. The municipalities receive all or part of the tax in nine states. In three states the school districts receive the returned portion of the tax and share it with other local units in two other states.

SALES TAXES

Thirty-five states have adopted sales taxes as a means of raising revenue. Only eight make provision for sharing these taxes with the localities. These taxes are returned on the basis of population, area, scholastic census, assessed valuation, tax collections, or statutory rule or are distributed equally among units empowered to receive a share. In most cases distribution is made under a combination of these factors.

Population is the basis in Connecticut and Kansas and is one among other factors in Kentucky and Michigan. Arizona returns a share on the basis of the amount collected in a given county. This procedure forms part of the distribution formula in Ohio with reference to the excise tax on bottled beverages. Kentucky combines population and area in making the distribution to her counties but also gives one-third to the counties equally.

Three states use the scholastic census as a basis for returning the proceeds from sales taxes to the localities. Michigan and Oklahoma use this method exclusively and Ohio for that share of its retail sales tax which is returned to the school districts. Two of Ohio's sales taxes, the excise tax on bottled beverages and the retail sales tax, are distributed partly on the basis of assessed valuation to counties and municipalities receiving shares. The excise tax on cigarettes in Ohio is returned on a statutory basis.

The percentage returned varies from 100 per cent in Ohio to 14.4 per cent in Arizona. The counties receive all or part in six states, while the school districts receive all locally-shared in four states and part in one other. These taxes do not follow the supposed benefit theory, as do the gasoline taxes, and hence schools, poor relief, roads, and the general fund receive the benefit of this additional revenue. Only in Kansas and in Ohio are the municipalities expressly given a portion of the locally-shared sales taxes.

TAXES ON CORPORATIONS

Corporation taxes which are locally-shared are chiefly taxes on insurance companies, banks, chain stores, and a general franchise or business license tax. One state, New Hampshire, has a tax on building and loan associations; and another, Oklahoma, has a gross production tax on minerals produced; while two states, South Carolina and Wisconsin, levy a fire department tax. The most common type of corporation tax in which the localities share is a tax on insurance companies. Nine states levy insurance taxes, five of which are on foreign insurance companies alone, while in the other four the tax applies both to domestic and to foreign companies.

Various methods of distributing insurance taxes to localities are followed. Delaware, Montana, and Oklahoma return the funds to the counties from which they were collected. Michigan and Missouri use the number of children of school age as the basis of distribution, while Pennsylvania and South Carolina share the tax on the basis of the sale of insurance in the locality. Two other bases are used in the distribution of funds: population in New Mexico and the value of paid-up stock owned by residents of each locality in New Hampshire.

The local districts receive from 50 per cent to 100 per cent of receipts from insurance taxes. In five states, only municipalities share in these funds, in one state both counties and towns, and in another all localities having organized fire departments. In the other two states the funds are allocated to the school districts. The funds must be used for firemen or for fire equipment in three states, for schools in two others, while in one the funds are returned to the general funds of the county.

Only four states return receipts from chain store taxes to the localities. In all four states the localities receive the entire receipts, which are distributed among the counties in two states and among the school districts in the other two. One state distributes the funds on the basis of the scholastic census alone, while one employs in addition to this the financial need of the locality, and another adds the local levy as a second factor. The fourth state returns the funds to the place of collection.

Localities share in taxes on banks and trust companies in four states, receipts being distributed according to the shares of stock held by residents of localities in two states, according to assessed valuation in a third, and according to the residence of depositors or the location of the bank in the fourth state. In two states the entire amount is returned to municipalities. An indefinite amount is given to municipalities in another state, while municipalities and special districts both share the funds in another.

Receipts from licenses or business franchises are locally shared with counties in six states in amounts varying from 25 per cent in Montana to 100 per cent in Michigan. Alabama, Massachusetts, and New York distribute the funds on the basis of the assessed valuation of the property in each locality. The scholastic census is employed in both Michigan and Montana, while in Maryland the funds are allocated to the locality where the principal business of the corporation is situated. School districts benefit from this tax in Michigan and Montana. Massachusetts and New York return the funds to municipalities, Alabama to counties alone, and Maryland both to counties and to towns.

Oklahoma has a gross production tax which returns 32.67 per cent to the school and road funds of the county from which it was collected. New Hampshire levies a tax on building and loan associations, all of which is returned to the cities and towns where the associations are located.

TAXES ON PUBLIC UTILITIES

State-administered locally-shared taxes on public utilities and common carriers fall roughly into some six classes: motor carriers, railroads and canals, express companies, steamship and vessel tonnage, telephone and telegraph companies, and gas, water, and electric utilities. Each of these will be considered briefly.

Five states—Connecticut, Florida, Idaho, Mississippi, and Ohio—share the tax receipts on motor carriers. Only in Mississippi are area, population, and the number of registered motor vehicles considered as a basis of distribution. Florida uses the scholastic census, while all other states make the distribution on the basis of mileage traveled. Connecticut returns an indefinite amount to her municipalities. In Florida, 50 per cent is returned to the counties. Iowa returns 80 per cent and Mississippi 100 per cent of these revenues to the counties. Ohio distributes 50 per cent of the motor carrier revenues to the counties and municipalities.

Six states, Florida, Maine, New Hampshire, New Jersey, Oklahoma, and Wisconsin, return a share of certain taxes on railroads. Florida returns 50 per cent to the counties on the basis of track mileage, Maine shares the tax on the basis of stock held, while the municipalities of New Hampshire participate according to capital expenditures on buildings and rights-of-way therein. New Jersey grants a share to the school districts on a basis of the valuation of property therein, and Wisconsin gives the benefits to municipalities according to the location of the property taxed. Oklahoma is the only state to make distribution following the scholastic census. Two states each return 50 per cent of the revenue derived from a tax on express companies. Florida uses assessed valuation of the company property in making distribution to the counties. On the basis of taxes paid in the counties and townships, Michigan returns 100 per cent of the revenues derived from steamship tonnage taxes to these units. Minnesota returns 50 per cent of the proceeds of a similar tax to its counties. Telephone or telegraph taxes are shared in Florida, Maine, Montana, and Wisconsin. No common basis of distribution exists. Florida uses wire mileage; Maine, stock; Montana, teacher census; and Wisconsin, the location of the exchange. Gas, water, and electric utilities revenues are returned to the localities in four states. Two of these, Michigan and Montana, make the distribution on the basis of the scholastic census. In both states the money is dedicated to school purposes. On the basis of stock held by residents, Massachusetts returns the entire amount collected to its municipalities. Wisconsin returns 85 per cent of the revenue to its municipalities but earmarks it for schools. The schools are the chief beneficiaries of the localities' share of the state-administered locally-shared taxes on public utilities. It is interesting to note that most of these tax laws were passed during or before the depression.

MISCELLANEOUS TAXES

The table on miscellaneous state-administered locally-shared taxes includes those taxes which are not general throughout the United States and those of lesser importance. Two of these taxes, however, are of some significance—the estate and inheritance taxes and severance taxes. Of the six states having severance taxes, Arkansas, Idaho, and Louisiana distribute the tax to the place wherein it is collected. Michigan combines this factor with another, the place where severance takes place, while Wisconsin combines it with the forest acreage in the unit receiving the tax. Wisconsin distributes the forest crop land tax on the same basis. New Mexico distributes the tax according to the place of severance.

Three states return 100 per cent of the severance tax to the localities, one returns 66⅔ per cent, and one 33⅓ per cent. Louisiana distributes only the residue after the appropriation to the severance fund is taken out. The counties receive the benefits in Arkansas and Idaho and share them with the school districts in New Mexico and Wisconsin. Michigan divides the proceeds from the tax with counties, townships, and cities, while Louisiana apportions them among school districts, parish juries, and drainage boards.

Seven states share estate and inheritance taxes with the units of local government. Five of these, Connecticut, Idaho, Minnesota, North Dakota, South Dakota, make the distribution according to the residence of the decedent at the time of death. Michigan and Montana apportion the tax on the basis of the scholastic census. Four states return the inheritance tax proceeds to the counties, while two others allocate the funds to school districts. Connecticut returns the tax to the towns and municipalities.

Certain special license taxes are shared locally. New Jersey shares its billboard tax, New York its billiard parlor license tax, and Rhode Island its horse racing license tax, with the municipalities, while both the counties and cities benefit from Wyoming's tax on boxing exhibitions. New York returns 50 per cent of the mortgage recordation tax to its municipalities. In Virginia 33⅓ per cent of the state capitation tax is returned to the county or city in which it is collected.

Iowa and Ohio have taxes which might be called property relief taxes which are shared locally. Iowa shares 50 per cent of its tax with all taxing districts on the basis of their assessed valuation. The classified property tax of Ohio is shared with counties, municipalities, and townships on the basis of the property value therein and with school districts on the basis of average daily attendance of pupils.

Table XV

STATE-ADMINISTERED LOCALLY-SHARED TAXES AS OF JANUARY 1, 1936*

State	Law Dividing Revenue	Jurisdiction Administering	Designated Use	Percentage to Local District	Basis of Distribution
			Gasoline Taxes		
Ala.	Gas. excise tax: L. 1923; L. 1927	Probate judge	None	20% to cos. and cities	
Ariz.	Motor veh. fuel: 1st S.S. 10th Leg. ch. 10	Tax Comm.	None	30% to cos.	Proportion collections in cos., less refunds, bear to total collections, less refunds, in state
Ark.	Motor veh. fuel: Stat. Supp. sec. 5166m1, 5166b2; L. 1911, ch. 63	State Commr. of Rev.	None	7.7% to cos.	Same as above
Calif.	Motor veh. fuel: L. 1923, ch. 267; L. 1927, ch. 794; L. 1933, ch. 631, ch. 767; L. 1935, ch. 642	State Bd. of Equal. & State Compt.	None	41.6% to cos. and cities	To cos. on motor veh. reg. To cities on pop. relative to total pop. of all such cities in state
Colo.	Motor veh. fuel: L. 1929, ch. 139; L. 1931, ch. 126	Dept. of Fin., Div. of Motor Veh.	Highways	27% to cos. and 3% to cities. Addl. ¼ of 1% to cities for secondary streets	To cos. on mileage; to cities on no. of reg. motor veh.
Fla.	Motor veh. fuel: Cd. 1927, sec. 1153-1164 as amended	State Compt.	Roads	42.9% to cos.	⅓ on area of co., ⅓ on pop., ⅓ on mileage
Ga.	Motor veh. fuel: L. 1927, p. 104; L. 1929, p. 99	State Compt.	Roads and schools	33.3% to cos. and school dists.	½ to cos. on mileage; ½ to school dists. on av. daily att.
Ill.	Motor veh. fuel: I.R.S. (Smith-Hurd), sec. 417-424, as revised	Dept. of fin., div. of motor fuels	None	66.6% to cos. and munics.	½ to cos., ½ to munics. on motor veh. reg.
Ind.	Motor veh. fuel: Cd. 1926, Supp. 1929 (Burns) sec. 10178-10183; S.S. 1932, ch. 12; Cd. 1933, (Burns), Vol. 8, ch. 15, sec. 47-1501 to 47-1530	State Aud.	Roads and road debt	50% to cos., cities, towns	⅘ to cos. on pop. and mileage; ⅕ to munics. on pop.
Iowa	Motor veh. fuel: Cd. 1931, sec. 4755-b38, 5093-a1 to 5093-a12; S.S. 1934, ch. 56	State Treas.	Highways	44.4% to cos.	As area of co. is to area of state
La.	Motor fuel: S.S. 1928, Act 6; L. 1932, Act 16, E.S. 1930, Act 8; L. 1934, Act 34	Supvr. of Public Accts.	None	12½% to special areas	9/20 of 1c to Bd. of Commrs. of Port of New Orleans, 1/20 of 1c to Bd. of Commrs., Lake Charles Harbor & Term. Dist.

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* In the preparation of this table the writer has used as a guide the table by Rowland Egger and Raymond Uhl on pages 200-203 of the sixth edition of the *Tax Systems of the World*, published by the Commerce Clearing House, Chicago. All the data, however, have been checked against the original sources and brought up to January 1, 1936.

TABLE XV—STATE-ADMINISTERED LOCALLY-SHARED TAXES—Continued

State	Law Dividing Revenue	Jurisdiction Administering	Designated Use	Percentage to Local District	Basis of Distribution
			Gasoline Taxes—*Continued*		
d.	Motor veh. fuel: Cd. 1924, sec. 211-212; Supp. 1929, sec. 2-2A-220A	State Compt.	Highways	30% to Baltimore only	No formula necessary
ich.	Motor veh. fuel: Cd. 1929, sec. 3576-3597, E.S. 1934, no. 8	Secy. of State	None	$6,050,000 in 1935 to cos., townships, cities, villages	To cos. partly on receipts from motor veh. reg., part on mileage of township roads in co. Co. makes distbn. to other units
ınn.	Gas. tax: Mason's Minn. Stat., 1927, sec. 2270-2272 as amen. by L. 1929, ch. 283; L. 1935, ch. 202		Co. aid roads	33⅓% to cos.	
ss.	Motor veh. fuel: L. 1932, ch. 92	State Aud. of Pub. Accts.	Part for retirement of road bonds	41.66% to cos.	⅓ on area; ⅓ on pop.; ⅓ on reg. motor veh.
b.	Motor veh. fuel: Cd. 1929, sec. 66-401 to 66-415; L. 1933, ch. 110	State Treas.	Roads, bridges; Road and Bridge bonds	37.5% to cos., cities, villages	Reg. motor veh.
v.	Motor veh. fuel: Cd. 1929, sec. 6562-6570	State Tax Comm.	None	To cos.	According as cos. have hypothecated share received prior to 1929 to payment of co. bonds
J.	Motor veh. tax: P.L. 1909, ch. 235; P.L. 1927, 334; P.L. 1928, ch. 193; P.L. 1931, ch. 212, 239; P.L. 1935 ch. 319	State Tax Dept., gas tax div.	Roads, bonds, sinking funds	Approx. 28.5% to cos., cities, townships, boroughs, villages	$10,000 per co. for co. aid to localities; $35,000 per co. for co. roads; $100,000 per co. for township and village roads; Remainder divided ⅓ on area, ⅓ on pop., ⅓ on mileage in co.
Y.	Motor fuel: Tax L., art. 12A	State Tax Comm.	Highway construction	12½% to N. Y. C. and cos. outside N. Y. C.	⅕ to N. Y. C.; ⅘ to cos. on mileage
D.	Gas. tax: L. 1929, ch. 166; L. 1931, ch. 189	State Aud.	None	33⅓% to cos.	Reg. motor veh.
io	Motor veh. fuel: G.S., sec. 5526, 5527, 5541-48	Tax Comm.	Streets and highways	43¾% to muns., townships, cos.	16¼% to cos. equally; 18¾% to munics. on reg. motor veh.; 8¾% to townships equally

TABLE XV—STATE-ADMINISTERED LOCALLY-SHARED TAXES—Continued

State	Law Dividing Revenue	Jurisdiction Administering	Designated Use	Percentage to Local District	Basis of Distribution
Gasoline Taxes—*Continued*					
Okla.	Gas. excise tax: L. 1923, ch. 239; L. 1924, ch. 101; L. 1925, ch. 198; L. 1931, ch. 66; L. 1933, ch. 111, 126	Tax Comm.	Highways	24.5% to cos.	½ on area; ½ on pop.
Ore.	Motor veh. gas. tax: L. 1931, ch. 248; L. 1933, ch. 428	State Highway Comm.	Highways	$1,600,000 to cos.	Assessed val. No co. can receive more than 10% of total
Pa.	Liquid fuels tax: P.L. 1931, no. 149	Dept. of Rev.	Highways	16.66% to cos.	On statutory percentages
S. C.	Motor fuel tax: Cd. 1932, sec. 2505-2520; L. 1932, no. 804	Tax Comm.	None	16.66% to cos.	Reg. motor veh.
Tenn.	Motor veh. fuel: Cd. 1932, sec. 1126-1148	Dept. of Fin. and Taxation	Road debts and road construction	43% to cos.	⅓ equally; ⅙ on pop.; ⅙ on area; ⅓ on amt. of road debt
Va.	Gas. tax: Acts 1932, ch. 415	Div. of Motor Veh.	None	30% to cos.	Applies only to cos. voting out of the state system
Wash.	Motor veh. lic. and fuel: Rem. Cd., sec. 8827, 6330, 6851-5	Div. of Licenses	Highways	60% to cos. or cities	$\frac{2}{10}$ of 1% to muns. on assessed val.; remainder to cos. on statutory basis
Wyo.	Motor veh. fuel: Cd. 1931, sec. 115-1101; 115-1112	State Treas.	None	25% to cos.	Pop.
Motor Vehicle Tax					
Ariz.	Motor veh. reg.: 1st S.S. 10th leg., ch. 1	Supt. Motor Veh. Div.	None	30% to cos.	Place of reg.
Calif.	Motor veh. lic.: L. 1923, ch. 266; L. 1929, ch. 253; L. 1933, ch. 1031	Div. of Motor Veh.	None	50% to cos.	Place of reg.
Colo.	Motor veh. lic.: Cd. 1921, sec. 1336-1364; L. 1927, ch. 135-136; L. 1929, ch. 133; L. 1931, ch. 122; L. 1933, ch. 37, 134	State Treas.	Old-age pensions	50% to cos. and cities	Place of reg.
	Motor veh. reg.: L. 1933, ch. 145	State Treas.	Old-age pensions	100% to cos.	Place of reg.
Fla.	Motor veh. reg.: Cd. 1927, sec. 1280-1285 as amended	Motor Veh. Comm.	Schools	100% to school dists.	Teacher unit

TABLE XV—STATE-ADMINISTERED LOCALLY-SHARED TAXES—Continued

State	Law Dividing Revenue	Jurisdiction Administering	Designated Use	Percentage to Local District	Basis of Distribution
Motor Vehicle Tax—*Continued*					
Idaho	Motor veh. lic.: Cd. 1932, 39-2110-1; L. 1933, ch. 18, 119, 126, 177, 214	Co. assessor as agent of Commr. Law Enfort.	Roads	87.3% to co. highway dists. and good roads dists.	
Ind.	Motor veh. reg.: Cd. 1921, Supp. 1929 (Burns) sec. 10091; S.S. 1932, H.B. 602; L. 1933, ch. 123	State Treas.	None	25% to cos., cities, and towns	Pop., mileage, and stat. basis
Kan.	Motor veh. lic.: 1923 R.S. ch. 8	Motor Veh. Comm.	None	$900,000 quarterly to cos.	60% on assessed val., 40% equally
Ky.	Motor veh. reg.: L. 1932, ch. 158	State Tax Comm.	None	50% of fees on trucks to cos.	Place of collection
Mich.	Auto. weight tax: Cd. 1929, sec. 4632-4657; E.S. 1934, no. 7	Secy. of State	None	100% to cos., cities, villages, townships, and asst. dists.	⅞ to cos. on tax pd., ⅛ equally. Cos. redistribute on statutory basis
Neb.	Motor veh. reg.: Cd. 1929, sec. 60-301 to 60-327; L. 1931, ch. 101, 104, 107-110	Dept. of Public Works	None	67.5% to cos.	No. registered therein
N. J.	Motor veh. reg.: P.L. 1921, ch. 208	Comm. of Motor Veh.	None	Allotted by State Highway Comm.	Equality, taxable prop., pop., and mileage
N. M.	Motor veh. lic.: Cd. 1929, sec. 11-101 to 11-1402; L. 1931, ch. 77	Motor Veh. Commrs.	None	33⅓% to cos.	Collections therein
N. Y.	Motor veh. reg. and drivers' lic.: Vehicle and traffic law	Motor Veh. Commr.	Highway construction (outside N. Y. C.)	25% to cos.	Residence of registrants and licensees
N. D.	Motor veh. reg.: L. 1931, ch. 186	Reg. of Motor Veh.	None	40% of gross collections to cos.	No. of motor veh. therein
Ohio	Motor veh. lic.: Gen. Cd., sec. 6290	Reg. of Motor Veh.	Streets and highways	77% to cos., cities, and townships	25% to mun. or co. of registr.; 5% to cos. in equal parts; 47% to co. of origin
Okla.	Motor veh. lic.: Cd. 1921, sec. 10131; L. 1925, ch. 43, 167; L. 1927, ch. 116; L. 1931, ch. 66; L. 1933, ch. 113	Tax Comm.	Highways	57% to cos. and cities	¾ to cos. on registr. therein; ¼ to cities on registr. therein
S. D.	Motor veh. lic.: L. 1933, ch. 145, 146, 148	Secy. of State	None	78% to cos.	Registr. therein

TABLE XV—STATE-ADMINISTERED LOCALLY-SHARED TAXES—Continued

State	Law Dividing Revenue	Jurisdiction Administering	Designated Use	Percentage to Local District	Basis of Distribution
	Motor Vehicle Tax—*Continued*				
Tex.	Reg. of motor veh.: Tax Cd. 1925, art. 6675, 6684; 2nd S.S. 1929, ch. 88; 5th S.S. 1930, ch. 23, 33; L. 1931, ch. 14, 127; 1st C.S. 1933, ch. 27; 2nd C.S. 1934, ch. 3.	State Highway Dept.	None	First $50,000; ½ of $50,000 to $175,000 to cos.	Place of collection
Wash.	Motor veh. lic. & fuel	See Gasoline Taxes	None		
	Income Taxes				
Mass.	Per. income tax: G.L. ch. 58, 62, 70	Dept. of Corpns. & Taxation	None	100% to cities and towns	School exp., school requirements, and relative contribn. to state taxes
Minn.	Income tax: L. 1933, ch. 405	Tax Comm.	Schools	100%, less cost of admin., to school dists.	Pop. of compulsory school age in dist.
Mont.	Per. income tax: L. 1933, ch. 181; ES., 1934, ch. 40	State Bd. of Equal.	Schools	25% to school dists.	No. H. S. teachers employed
N. H.	Income from intang: Cd. 1926, ch. 65	State Tax Comm.	None	100% to cities and towns	Residence of owner of income
N. M.	Income tax: L. 1933, ch. 85	State Tax Comm.	Schools	67.5% to school dists.	
N. Y.	Per. income tax: Tax law, art. 16	State Tax Comm.	None	25% to cities, villages, towns, school dists.	Assessed val.
Okla.	Net income tax: Cd. 1921, sec. 9934-9945; L. 1931, ch. 66; L. 1933, ch. 195	Tax Comm.	Schools	71.25% to school dists.	No. pupils enumerated in school census
Tenn.	Income tax: Cd. 1932, sec. 1090-1123	Dept. of Fin. & Taxation	None	45% to cos. and cities	Place of collection
Utah	Income tax: Cd. 1933, ch. 13, 14	State Tax Comm.	Schools	75% to school dists.	
Wis.	Income tax: Cd., sec. 71. 19 (1)	State Tax Comm. and Assors. of Income	Part for schools	60% to cos., cities, villages	Place of collection
	Income tax: (Teachers' retirement sur-tax): Cd. ch. 71. 26 (6)	Same as above	Teachers' retirement	40% to 1st class cities maintaining such fund	City of collection

TABLE XV—STATE-ADMINISTERED LOCALLY-SHARED TAXES—Continued

Taxes on Alcoholic Beverages

State	Law Dividing Revenue	Jurisdiction Administering	Designated Use	Percentage to Local District	Basis of Distribution
Ariz.	Liquor lic. law: L. 1935, ch. 46	Tax Comm.	None	33⅓% to cos.	Licenses sold in cos.
Calif.	L. 1935, ch. 330		None	50% of fees to cos. and cities.	Amt. of fees collected in particular co. or city
Colo.	Medicinal liquor excise: L. 1933, ch. 11	State Treas.	Old-age pensions	100% to cos.	Receipts of particular co. to total in state
Idaho	Beer, lic., and excise: S. S. 1933, ch. 3; L. 1935, ch. 132	Comm. of Law Enforcement	Schools	50% to cos.	Place of collection
Ind.	Alcoholic bev.: L. 1933, E.A. 144	Excise Dir.	None	50% malt; 50% spirituous; 100% wines, to cos., cities, and towns	Part to co. or mun. where estab. of permittee is located
owa	Beer retail lic.: S.S. 1934, ch. 25	Local area	None	100% of class "b" and class "c" permits to cos. and cities	Place where permittee is located
La.	Liquor lic. and excise: L. 1933, Act 2 (E.S.)	Supvr. of Pub. Accts.	None	Residue, after deducting approps. to charitable institutions, to school dists.	
Mass.	Alcoholic bev. tax: G.L. ch. 128	Dept. of Corpns. & Taxation	Old-age assistance	100% to cities and towns	Amts. spent by localities for old-age assistance
Mich.	Liquor mfgrs. lic. and beer excise: E.S. 1933, no. 8; L. 1933, no. 236	Liquor Control Comm.	Schools	Residue, after deducting app. to liquor control comm., to school dists.	Inheritance tax and elem. school enrollment
	Liquor retail lic.: E.S. 1933, no. 9	Liquor Control Comm.	None	100% to cities, villages, and townships	Location of licensee
Mont.	Liquor store profits: L. 1933, ch. 97; E.S. 1934, ch. 40	Liquor Control Supvr.	None	50% to cos.	Proportional to sales in co.
N. Y.	Alcoholic bev. tax: Tax Law, art. 18	State Tax Comm.	None	50% to cities, villages, and towns	Pop.
	Mfg. and sale of alcoholic bev. lic.: Alcoholic Bev. Control Law	State Liquor Authority	None	50% to cities, villages, and towns	Pop.
hio	Liquor control permit: Gen. Cd. 6064-1	Dept. of Liquor Control	None	100% to muns. and townships	Place of origin

TABLE XV—STATE-ADMINISTERED LOCALLY-SHARED TAXES—Continued

State	Law Dividing Revenue	Jurisdiction Administering	Designated Use	Percentage to Local District	Basis of Distribution
	Taxes on Alcoholic Beverages—*Continued*				
Okla.	Bev. lic. and tax: L. 1933, ch. 153	Tax Comm.	Schools	95% to school	School census
Ore.	Mfgrs. and importing distributors of malt and alcoholic bev.: L. 1935, chs. 427, 428	Liquor Control Comm.	Part for mothers' aid, old-age pensions, direct relief to citizens	30c of every $1.30 pd. in taxes on mfg. of malt bev.; 10% of tax on alcoholic bev. to cities and cos.	Pop.
Pa.	Liquor lic. fee: P.L. 1933, no. 4. P.L. 1935, no. 398, 399	Liquor Control Bd.	None	100% to cities, boroughs, and townships, except 2nd class townships, where pd. to school dists. on retail licenses therein	Location of licensee
R. I.	Alcoholic bev. excise: L. 1934, ch. 2088; L. 1935, ch. 2270	Bd. of Tax Commrs.	None	Proceeds from class B lic. to be returned to cities and towns	Pop.
S. C.	Beer and wine lic. and excise: L. 1933, nos. 228, 406; L. 1935, ch. 329	Tax Comm.	Ordinary co. purposes	60% to cities and counties	40% to co. in which beer and wine are sold at retail; 20% to cities
	Mfgrs., wholesaler, and retailers' lic. tax: L. 1935, no. 232	Tax Comm.	None	25% of lic. tax to cos.; 15% to cities; 40% rev. collected outside cities and towns, to cos.	Location of licensee
S. D.	Beer & wine excise: S.S. 1933, ch. 12	State Treas.	Poor relief	50% to cos.	Sales
	Liquor dealers' lic.: L. 1935, ch. 134	State Treas.		50% to munics.	Location of licensee
Tenn.	Beer tax: L. 1933, ch. 69	Dept. of Fin. & Taxation	Schools	66.6% to cos. and cities	Place where collected
Vt.	Liquor lic.: Acts 1935, no. 196	Liquor Control Comm.	None	100% of retailers' licenses in 1st and 2nd class cities to same	Location of licensee
Va.	Alcoholic bev. control act: 1934 Supp. to Cd. of 1930 (Michie), Ch. 184A	A. B. C. Bd.	None	66.6% of profits over $1,675,000 to cos., cities, and towns	Pop.
Wash.	Beer excise and liquor lic.: L. 1935, ch. 80	Dir. of Licenses	None	30% to cos.	Pop.
Wis.	Liquor excise: S.S. 1933, ch. 3. L. 1935, ch. 249	State Treas.	Part for state aid to schools	100%, after deducting adm. expenses, to school dists., cities, towns, and villages	Pop.

TABLE XV—STATE-ADMINISTERED LOCALLY-SHARED TAXES—Continued

Sales Taxes

State	Law Dividing Revenue	Jurisdiction Administering	Designated Use	Percentage to Local District	Basis of Distribution
Ariz.	Sales tax: L. 1933, ch. 17	Tax Comm.	None	14.4% to cos.	Proportion amts. collected are to total collected in state
Conn.	Unincorp. business tax: Gen. Stat. Rev. 1930, sec. 1340-1351	Tax Comm.	None	50% of net proceeds to cos.	Pop.
Kan.	Cigarette tax: Cd. 1923, Supp. 1933, sec. 79-3034 to 79-3036	Dept. of Insp. and Reg.	Part for poor fund	25% to cos. and cities; 15% to cos., 10% to cities	Pop.
Ky.	Gross receipts (consumers sales) tax: Acts 1934, ch. 25, S.S.	State Tax Comm.	Roads	33⅓% to cos.	⅓ on pop.; ⅓ on area; ⅓ equally
Mich.	Gen. Sales tax: L. 1933, no. 167, 236; E.S. 1933, no. 16	State Bd. of Tax Admin.	None	Residue, after approp., to school dists.	Age of pupils and ave. enrollment
Ohio	Excise tax on bottled beverages: Gen. Cd. sec. 6212-49a et seq.	Tax Comm.	Retirement of co. poor relief bonds	100% to cos.	Pop., taxes, val. of certain utilities therein
	Excise tax on cigarettes: Gen. Cd. sec. 5894-1 et seq.	Tax Comm.	Retirement of co. poor relief bonds	100% to school dists.	Statutory distribution
	Retail sales tax: Gen. Cd. sec. 5546-1 et seq.	Tax Comm.	Retirement of co. poor relief bonds, and schools; part for other purposes	100% after app. of $14,000,000 and costs of adm., to cos., muns., townships, and school dists.	60% to school dists. on ave. daily att.; 40% to cos. and muns. on prop. val.
Okla.	Sales tax: L. 1933, ch. 196	Tax Comm.	Schools	80% to school dists.	Scholastic census
Utah	Sales tax: 2nd S.S. 1933, ch. 20	State Tax Comm.	Schools	Residue, after $2,000,000, for relief, to school dists.	

Taxes on Corporations

State	Law Dividing Revenue	Jurisdiction Administering	Designated Use	Percentage to Local District	Basis of Distribution
Ala.	Business lic.: L. 1919, sec. 15, 21, 69; L. 1919, sec. A, p. 1085; L. 1927, sec. 11, 13, 16, 16½, 18½, 20, 21, 21½, 696, 4½, 7½; S.S. 1932, no. 89	Probate judge	None	10% to cos.	Amt. of taxable property of corp. in co.
	Corp. franchise: L. 1927, art. 163, sec. 53, 54	Tax Comm.	None	10% to cos.	Amt. of property of corp. therein

TABLE XV—STATE-ADMINISTERED LOCALLY-SHARED TAXES—Continued

State	Law Dividing Revenue	Jurisdiction Administering	Designated Use	Percentage to Local District	Basis of Distribution
	Taxes on Corporations—*Continued*				
Conn.	Cap. stock of banks and trust cos: Gen. Stat. Rev., 1930, sec. 1272-1277; 1933 C.S. sec. 345b	State Bd. of Equal.	None	Indefinite amt. to towns, consol. towns and cities, consol. town and borough	Shares of stock held by residents
Del.	Fire ins. gross prem.: L. 1931, ch. 53	Ins. Commr.	Firemen, dependents, fire equip.	100% to localities having organized fire dept.	Proceeds from tax in locality
Idaho	Chain store lic.: L. 1933, ch. 113	Commr. of Fin.	Schools	100% to cos.	No. pupils and also on financial needs
La.	Chain store tax: L. 1932, act 19 as amended by L. 1934, act 51	Supvr. of Public Accts.	Schools	100% to parishes	Location of estab. of licensee
Me.	Banking and trust co. stock: Cd. 1930, sec. 76-78; L. 1931, ch. 253	State Treas.	None	100% to cities and towns	Stock held by residents
Md.	Corp. franchise: Cd. 1924, Supp. 1929, sec. 136-139	State Tax Comm.	None	50% to cos. and cities	Location of principal business of corp.
Mass.	Dom. business & mfg. corp. tax: G.L., ch. 58, 63	Dept. of Corpns. and Taxation	None	83.3% to cities and towns	Val. of tangible corp. property therein
	For. business and mfg. tax: G.L., ch. 58, 63	Dept. of Corpns.	None	83.3% to cities and towns	Val. of tangible corp. property therein
Mich.	Chain store tax: L. 1933, no. 265	Secy. of State	Schools	100% to school dists.	No. of elem. teachers employed therein
	For. ins. premium tax: Cd. 1929, sec. 12327-12331	Commr. of Ins.	Schools	100% to school dists.	No. and ages of children
	Corp. organization fee: Cd. 1929, sec. 3576-3597, E.S. 1934, no. 8	Secy. of State	Schools	100% to school dists.	No. and ages of children
Minn.	Chain store tax: L. 1933, ch. 213	State Treas.	Schools	100% to school dists.	No. of teachers, instruction facilities maintained, and local levy
Mo.	For. ins. co: Cd. 1929, art. XII	State Treas.	Schools	50% to school dists.	No. of children of school age
Mont.	Fire ins. co: Cd. 1921, sec. 5127, 6112	Ins. Commr.	Firemen and fire equip.	50% to incorp. muns.	Collections therein
	Oil producers lic.: Cd. 1921, sec. 2398-2408; L. 1933, ch. 67	State Bd. of Equal.	Schools	25% to high school dists.	No. H. S. teachers employed

TABLE XV—STATE-ADMINISTERED LOCALLY-SHARED TAXES—Continued

State	Law Dividing Revenue	Jurisdiction Administering	Designated Use	Percentage to Local District	Basis of Distribution
	Taxes on Corporations—*Continued*				
Mont.	Contractors lic. (includes unincorp.): E.S. 1934, ch. 55	State Bd. of Equal.	Schools	25%, less amt. required for relief, to school dists.	No. H. S. teachers employed
N. H.	Savings bank and trust co: Cd. 1926, ch. 70	State Tax. Comm.	None	100% to cities and towns	Residence of owners of deposits, or location of bank
	Savings bank tax: Cd. 1926, ch. 70	State Treas.	None	100% to cities and towns	Residence of depositors or stockholders
	Bldg. and loan tax: Cd. 1926, ch. 70	State Treas.	None	100% to cities and towns	Place of location of association
	Ins. co. tax: Cd. 1926, ch. 70	State Treas.	None	75% to cities and towns	Val. of paid-up stock owned by residents of locality
N. M.	For. ins. co.: Cd. 1929, sec. 71-127	Dept. of Ins.	None	All fees from foreign ins. companies to incorp. towns and villages	Pop.
N. Y.	St. banks, trust co., and fin. corp. franchise: Tax Law, art. 9B	State Tax Comm.	None	100% from domestic concerns to cities, villages, towns, and spec. dists.	Assessed val. therein
	Real estate brokers and salesmen lic.: Real Prop. Law, art. 12A	Secy. of State	None	50% to cities and cos.	Residence of licensee
	Business franchise: Tax Law, art. 9A	State Tax Comm.	None	33.3% to cities, villages, and towns	Val. of tangible pers. property of corp. therein
Okla.	Gross production tax: Cd. 1921, sec. 9814-9825; L. 1931, ch. 66; L. 1933, ch. 103; L. 1935, H.B. 87	Tax Comm.	Roads and schools	32.67% to cos.	Place of production
	For. fire ins. premium excise: Cd. 1921, sec. 6681-6688	Ins. Commr.	None	75% to cities and towns qualifying	Place of collection
Pa.	For. ins. co. premium: 1889 P.L. 420, sec. 24	Dept. of Rev.	Firemen's relief	100% to cities, townships, and boroughs	Ins. written therein
S. C.	Addl. ins. lic. fee (includes unincorp.): Cd. 1932, sec. 7948	Ins. Commr.	Ordinary co. purposes	50% to cos. and qualified towns	Sale of ins.
	Fire dept. fund (includes unincorp.): Cd. 1932, sec. 8021-8028	Ins. Commr.	Fire depts.	100% to towns and cities	Prem. collected in qualified towns

TABLE XV—STATE-ADMINISTERED LOCALLY-SHARED TAXES—Continued

State	Law Dividing Revenue	Jurisdiction Administering	Designated Use	Percentage to Local District	Basis of Distribution
	Taxes on Corporations—*Continued*				
Wis.	Fire dept. dues: Cd. ch. 200.17, 201.59	Commr. of Ins.	Fire depts.	100% to cities and villages with fire depts.	Fire ins. prem. written therein
	Taxes on Public Utilities and Common Carriers				
Conn.	Motor bus tax: Gen. Stat. Rev. 1930, sec. 1116, 1305, 1310-1312, 1314, 1315; 1933, C.S. sec. 357B	State Bd. of Equal.	None	Indefinite amts. to cities and towns	Bus mi. traveled on other than state aid and trunk line highways
Fla.	Express co. lic.: Cd. 1927, sec. 1145	State Compt.	None	50% to cos.	Assessed val. of co. property therein
	Railroad lic.: Cd. 1927, sec. 1238	State Compt.	None	50% to cos.	Track mi. therein
	Telegraph co. lic.: Cd. 1927, sec. 1259	State Compt.	None	50% to cos.	Wire mi. therein
	Motor veh. carriers: L. 1931, ch. 14764	State Compt.	Teachers' salaries and pupil transportation	90% to school dists.	Ave. daily att. of pupils
Iowa	Motor veh. carrier: Cd. 1931, sec. 5105-a40 to 5105-a57	Railroad Comm.	None	80% to cos.	Miles traveled on co. roads
Me.	Railroad stock: Cd. 1930, sec. 28-35	State Treas.	None	Indef. percentage depending on gross transptn. receipts	Stock held in cos. or cities
	Tel. and tel. co. stock: Cd. 1930, sec. 39-45; L. 1933, ch. 224	State Treas.	None	Same as above	Stock in cos. or cities
Mass.	Gas and elect. utility tax: G.L. ch. 58, 63	Dept. of Corpns. and Taxation	None	100% to cities and towns	Stock held by residents therein
	Water co. tax: G.L. 58, 63	Dept. of Corpns. and Taxation	None	100% to cities and towns	Assessed val. of property of water co. therein
Mich.	Public utilities tax: Cd. 1929, sec. 3552-3572	State Tax Comm., Aud.-Gen.	Schools	100% to school dists.	School census
	Steamship tonnage: Cd. 1929, sec. 3573-3575	Aud.-Gen.	None	100% to cos. and townships	Taxes paid therein
Minn.	Vessel tonnage: Mason's Minn. Stat., 1927, sec. 2291	State Aud.	None	50% to cos.	

TABLE XV—STATE-ADMINISTERED LOCALLY-SHARED TAXES—Continued

State	Law Dividing Revenue	Jurisdiction Administering	Designated Use	Percentage to Local District	Basis of Distribution
	Taxes on Public Utilities and Common Carriers—*Continued*				
Miss.	Bus and truck lic.: L. 1932, ch. 135	State Aud. of Pub. Accts.	None	100% to cos.	Area, pop., and reg. motor veh. therein
	Bus and truck mileage tax: L. 1934, ch. 126	State Aud. of Pub. Accts.	None	100% to cos.	Area, pop., and reg. motor veh. therein
Mont.	Telegraph co. lic.: E.S. 1934, ch. 41	State Bd. of Equal.	Schools	5% to 25% to school dists.	No. H. S. teachers employed therein
	Elect. utility tax: E.S. 1934, ch. 51	State Bd. of Equal.	Schools	25% to school dists.	Same as above
	Natural gas producers and distrib. lic.: L. 1933, ch. 180; E.S. 1934, ch. 52	State Bd. of Equal.	Schools	Maximum of 25% to school dists.	Same as above
N. H.	Railroads and public utilities: Cd. 1921, ch. 69	State Tax Comm.	None	25% to cities and towns on bldgs. and rights-of-way; also tax on stock	Capital exp. for bldg., and rights-of-way therein
N. J.	Railroad and canal property, 1st Class: L. 1888, ch. 208 as amended	State Tax Dept.	Schools	Approx. 19.7% to school dists.	To co. on ratable R. R. and canal prop. therein; to school dists. by co. on teachers employed, transportation, and ave. attendance
Ohio	Motor transportation lic.: Gen. Cd. 614-84	Public Utility Comm.	Streets and highways	50% of rev. from regular routes to cos. and munics.	Route mileage
Okla.	Freight car tax: L. 1933, ch. 97	Tax Comm.	Schools	80% to school dists.	Scholastic census
Wis.	Steam railroads: Cd. ch. 76.28(4)	Tax Comm.	Part for schools	Amt. collected on terminal prop. to cities, villages, and towns	Location of property taxed
	St. railways, light, heat, and power co., conservation and regulation co.: Cd. ch. 76.28(1)	Tax Comm.	Part for schools	85% to cos., cities, towns, and villages	Location of property taxed
	Telephone co.: Cd. ch. 76.38(8)	State Treas.	None	Tax on 85% of gross receipts from local exchange business to cities, towns, and villages	Location of exchange

Table XV—State-Administered Locally-Shared Taxes—Continued

State	Law Dividing Revenue	Jurisdiction Administering	Designated Use	Percentage to Local District	Basis of Distribution
Taxes on Public Utilities and Common Carriers—*Continued*					
Wyo.	Express co. gross receipts tax: Cd. 1931, sec. 115-1301; 115-1305	State Treas.	None	50%	
Miscellaneous Taxes					
Ark.	Severance tax: Stat. Supp. sec. 9793a to 9793q; L. 1929, ch. 283; L. 1931, ch. 138	State Commr. of Rev.	Schools and roads	33⅓% to cos.	Collections therein
Conn.	Estate penalty tax: Gen. Stat. Rev. 1930, sec. 1402-1407, 1409; 1933, C.S. sec. 387B	Tax Comm.	None	80% to towns, consol. towns and cities, consol. towns and boroughs	Residence of decedent at time of death
Idaho	Transfers and inheritance tax: Cd. 1932, ch. 4	Probate Judge	None	10% to cos.	Residence of decedent at time of death
	Forest products excise: Cd. 1932, ch. 2	State Co-op. Bd. of Forestry	None	100% to cos.	Place of collection
Iowa	Prop. relief taxes; per. income, corp. income, sales: S.S. 1934, ch. 82	State Tax Comm.	None	Approx. 50% to all taxing dists.	Assessed val. therein
La.	Severance tax: L. 1922, Act 140; L. 1924, Act 82	Supvr. of Pub. Accts.	None	Residue, after app. to severance tax fund, to school dists., police juries, and drainage bds.	⅓ of amt. paid on sulphur; ⅕ of amt. paid on all other products
Mich.	Inheritance tax: Cd. 1929, sec. 3672-3695	Probate judge and Aud.-Gen.	Schools	100% to school dists.	School census
	Severance tax: Cd. 1929, sec. 3604-3618	State Tax Comm.	None	60% to cos. townships, and cities	20% to co. where collected; 40% to cities & twnp. where severance occurs
Minn.	Inheritance tax: Mason's Minn. Stat., 1927, sec. 2292	Atty. Gen.	None	10% to cos.	Amt. collected therein
Mont.	Inheritance tax: L. 1923, ch. 65; E.S. 1934, ch. 40	State Bd. of Equal.	Schools	25% to school dists.	No. H. S. teachers employed therein
N. J.	Billboard lic.: L. 1930, ch. 41; L. 1931, ch. 210	State Tax Dept.	None	100% to cities, townships, boroughs, and villages	Location of billboards
N. M.	Severance tax: L. 1933, ch. 72	State Tax Comm.	None	66.6% to cos. and school dists.	Place of severance

TABLE XV—STATE-ADMINISTERED LOCALLY-SHARED TAXES—Continued

State	Law Dividing Revenue	Jurisdiction Administering	Designated Use	Percentage to Local District	Basis of Distribution
	Miscellaneous Taxes—*Continued*				
N. Y.	Mortgage recordation: Tax Law, art. 11	State Tax Comm. & local recdg. officer	None	50% to cities, villages, and towns	Location of mortgaged property
	Billiard parlor lic.: Penal Law, art. 31	Secy. of State	None	50% to cities, villages, and towns	Location of estab. of licensee
N. D.	Estate tax: L. 1927, ch. 267; L. 1931, ch. 282	Tax Comm.	None	65% to cos.	Residence of decedent
Ohio	Classified prop. tax: Gen. Cd., sec. 5323 et seq.	Tax Comm.	None	100% less $14,000,000 to cos., munics., townships, and school dists.	To school dists. on ave. daily att.; to cos. on prop. val. therein
R. I.	Horse-race lic. and pari-mutuel betting: L. 1934, ch. 2086	Horse Racing Comm.	None	50% to cities and towns	Assessed val. therein
S. D.	Inheritance tax: Cd. 1929, sec. 6827-6856	Div. of Taxation	None	10% to cos.	Residence of decedent
Va.	St. capitation tax: Tax Cd., sec. 22	State Tax Comm.	None	33⅓% to cos. and cities	Place of collection
Wis.	Forest crop land tax: Cd. ch. 77.04(3)	State Tax Comm.	None	100% to cos., towns, and common school dists.	Place of collection and forest acreage
	Forest crop severance tax: Cd. 77.07(8)	State Tax Comm.	None	100% to cos., towns, and common school dists.	Same as above
Wyo.	Boxing exhibitions: Cd. 1931, sec. 115-101, 115-122	State Boxing Comm.	None	50% to cos. and cities	Place of exhibition

Federal Grants-In-Aid*

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A GRANT-IN-AID may be defined as a subvention from a central government to a subsidiary unit, either for a specific service or to render assistance in the performance of governmental functions generally. The funds may be derived from the current income of the central government or from the issuance of bonds, and the grant may recur annually or be given only once. But though the central government may assume a secondary responsibility to be enforced through conditions attached to the expenditure of the funds granted, the prime responsibility for the performance of the functions concerned rests upon the subsidiary governmental unit.

Discussion of the governmental services for which the grant-in-aid might be used centers mainly around the problem of differentiating between those services which concern the central government and those of primarily local interest. In a society with a simple rural economy in which there is little intercommunication, it may be possible to draw such a line; but in an integrated society exhibiting a high degree of interdependence between communities, this cannot readily be done. Broadly speaking, the grant-in-aid may be advantageously used for any function conducive to the general welfare but which for various reasons it is desirable to have administered locally. It may, for example, be desirable to maintain local interest and initiative in the performance of the function; the conditions under which the function is to be performed may be so varied as to make central or bureaucratic control disadvantageous; there may be strong political opposition to direct assumption; or constitutional barriers may stand in the way of performance by the central government.

Generally speaking, the federal agencies administering grants-in-aid deal directly with the states (except PWA, which makes grants to cities). The funds distributed by the United States to the states may be expended in the cities and in the rural areas as the states see fit (with a few exceptions), and the federal agency in most instances has little information as to exactly where the money is being expended. Where units of local government make specific contributions toward matching funds, the states in most instances must report the amount contributed. This is especially true in the case of grants for employment agencies, vocational education, vocational rehabilitation, public health, and co-operative extension.

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* This section is based upon a study prepared by the author for the National Resources Committee; but the National Resources Committee assumes no responsibility for the views expressed herein.

Some of the grants are pre-eminently of benefit to the cities. This is especially true of grants for commercial and industrial education, most of which are spent in the cities. Practically all the grants for employment exchanges are spent in the cities, but these also benefit the people in surrounding areas. The grants for vocational rehabilitation, public health, aid of the blind, old age assistance, maternal and child health, emergency relief, aid for dependent children, and the national guard are expended in the cities as well as in non-urban areas. Only the grants for extension work, experiment stations, forest fire prevention, and distribution of seeds of forest trees are of no benefit to the cities, either because of their nature or because of their statutory authorization.

In 1935 the United States distributed over $2,200,000,000 to the states as grants-in-aid; almost 85 per cent of this amount consisted of grants for emergency relief. The development of this grant system in the United States falls into two distinct periods, with the grant-in-aid taking correspondingly distinct forms. From the first partition of the Northwest Territory in 1787 until the last state entered the Union in 1912, land was given to the states in varying quantities for specific purposes, with or without conditions as to use; and beginning with the Weeks Act in 1911, which provided for grants for forest fire prevention, money grants, to be matched by the states and subject to definite limiting qualifications, have been used. In neither period, however, has there been any attempt to fit the grant system into a consistent philosophy of government. The existence of a state or national interest is postulated but not defined, and no criterion for evaluating the benefits assumed to arise for the different interested parties has been laid down. In this study an attempt will be made, first, to describe the present system of federal grants-in-aid and, second, to present an analysis of the system.

Land Grants. Through cession by the older states, through purchase, and by conquest the government of the United States acquired title between 1781 and 1853 to a public domain amounting, after the satisfaction of all claims against it, to nearly a billion and a half acres. Approximately one-sixth of this total, or close to 400,000 square miles, has been given to the states in the form of grants—for roads, for canals and railroads, for schools and colleges, for reclamation, and for public buildings. These grants were, in effect, both a means of securing certain essential public services and a subsidy to private enterprise, yet they serve at the same time to increase the value of the land remaining in the hands of the government.

Underlying these grants were various theoretical considerations, primary among which was an assumption of responsibility on the part of the federal government for providing the initial means and subsidizing the development of education and communication. The reasoning was entirely realistic. Unless the new territory could be reached, it would not be settled; and unless educational facilities were provided, it would not attract as settlers the better types from the older states. It was perfectly obvious that until it was settled it was a liability rather than an asset. The policy so begun, however, quickly revealed other implications. Once grants of land were made to the new states, others assumed a vested interest in that part of the public domain lying within their boundaries, and when it became possible for the public land states to wield the balance of power in Congress the political motive was added to the economic one of encouraging settlement and stimulating development. Any grant to one state was a potential gift to all others in which there remained public land.

Only a brief summary of federal land grants will be set forth here. Approximately 115,000,000 acres were given to the states for educational purposes, of which 98,500,000 acres were devoted to the establishment and maintenance of common schools. Under the Morrill Act of 1862, 11,862,000 acres were distributed among the states for the foundation of agricultural and mechanical colleges on the basis of representation in Congress. Grants to the states for internal improvements (roads, canals, public buildings, railroads, and reclamation) accounted for more than 65,400,000 acres. The states also received 64,853,887 acres of swamp land on the condition that they drain it. Slightly more than 650,000 acres of salt spring land were given to the states. Very few conditions were attached to any of these grants, and what conditions were attached were seldom enforced.

Highways. The largest and most significant of the normal federal grants now provided is that for highways. Grants for this purpose had a modest beginning with an appropriation of $5,000,000 for the year 1917 for the construction of post roads in co-operation with the states, but it has grown to an appropriation of $125,000,000 for 1936. The original grant was closely tied up with the postal power, and it was not clear whether the construction of land service roads or main interstate routes was contemplated. Not until 1921 did the main emphasis shift to inter-state highways.

One-third of the money appropriated is distributed among the states on the basis of population, one-third on the basis of area, and one-third on the basis of rural free delivery and star route mileage; but no state is to receive less than one-half of 1 per cent of the appropriation. All federal funds must be matched by state funds. But in states with a large area of public land, federal funds may exceed 50 per cent of the cost of a given road by one-half the percentage that the public lands exceed 5 per cent of the state's area. Federal-aid roads must be maintained at the expense of the state, which is an added financial burden. In the case of failure adequately to maintain a road, the Bureau of Public Roads can put the road in repair and, if the state does not reimburse it, federal aid can be cut off. Seven per cent of the road mileage in each state, consisting of main interstate routes, is to be designated as the federal-aid system. Sixty per cent of the funds available must be expended on the most important three-sevenths, and the remaining 40 per cent of the funds can be used on the rest of the system. When the federal-aid system has been 90 per cent completed it can be increased by another 1 per cent.

Emergency conditions have influenced the financing of the federal highway system. In 1930, when the depression first set in, it became apparent that the states were not able to match federal funds. Congress authorized the advance of $80,000,000 to the states for this purpose. These advances were to be deducted from federal-aid payments beginning in 1933. Two years later Congress authorized the RFC to advance to the states $120,000,000 to match federal funds, repayment to be effected by deductions from federal-aid payments commencing in 1938. The Act of June 18, 1934, waived the requirement of repaying the funds advanced under these two acts. During the fiscal years 1934 and 1935 no funds were available under the Federal Highway Act, but Section 204 of the NIRA granted $400,000,000 for highway work, and the next year $200,000,000 was made available. These sums, however, did not have to be matched by local funds. Seven-eighths of the funds were distributed among the states according to the formula in the 1921 act and one-eighth on the basis of population. By virtue of the Act of April 8, 1935, $200,000,000 was distributed among the states on the same basis and under the same conditions as those provided in the Highway Act of 1921. The Bureau of Public Roads has also been given jurisdiction over the program of grade-crossing elimination provided for the Act of April 8, 1935. These funds are to be allocated among the states as follows: one-half on the basis of population, one-fourth according to mileage in the federal-aid highway system, and one-fourth according to railroad mileage. So far the expenditure of $200,000,000 for this purpose has been authorized.

The original Federal Road Act specifically provided that no part of the federal funds could be expended within the limits of places that had a population of more than 2,500 as shown in the last preceding census, except for such parts of streets or roads in larger places where the houses were more than 200 feet apart measured inward from the outer boundaries thereof. In 1928 it was provided that no federal funds could be expended on building a bridge within or partly within a city of 30,000 or more, but such limitation did not apply to an inter-state bridge connecting a place of more than 30,000 with another place of 10,000 or less situated in another state. The first general relaxation of the prohibition against expenditures within cities came in the Emergency Relief and Construction Act of July 21, 1932. This provided for the advance of $120,000,000 to the states to enable them to match federal grants. For the duration of the Act the provisions of the Federal Highway Act limiting the construction of highways and bridges in cities were suspended. The Bureau has never computed how much money was expended within cities under this Act. Section 204 of the National Industrial Recovery Act also suspended temporarily the limitations on the construction of highways and bridges in cities. By executive order it was provided that 25 per cent of the funds given for highway construction under the NIRA should be expended in cities, and $115,042,340 (which is actually 29 per cent) has been allocated for that purpose. The Act of June 18, 1934, permanently repealed the limitations on expenditures within municipalities, both as to the PWA highway grants and as to grants-in-aid under the Federal Highway Act. Here again by Presidential order the expenditure of 25 per cent in cities was authorized. It is desired by the Bureau that the same percentage of the grants for 1936 and 1937 under the Federal Highway Act should be expended within cities, but since many states cannot expend their own highway funds within the confines of the municipalities it is not feasible to compel the states to build such roads. It is also the wish of the Bureau that states contribute to the cost of city streets that are links in a federal-aid system, so it would not satisfy the Bureau to have the contribution of matching funds come from the municipality. By the rules approved by the President July 12, 1935, for the expenditure of the $200,000,000 authorized for highway work under the Emergency Relief Appropriation Act of 1935, the same percentage is to be expended in the cities. It is desired that 35 per cent of the funds for grade crossing elimination should be spent in metropolitan areas.

The Federal Highway Act provides for its administration by the Bureau of Public Roads acting for the Secretary of Agriculture. Each state co-operating under the Act must have a highway department that is deemed adequate by the Secretary and that has complete control over the expenditure of state funds for construction and maintenance. The Secretary may refuse a certification of co-operation to any state that neglects to appropriate funds sufficient for construction and maintenance, though this power has been invoked only once. The federal-aid highway system is designated by the state highway department, subject to federal approval. This function of review of highway planning has been widely used only within the last ten years. In addition, plans, designs, and specifications for each project must be approved. About 80 per cent are accepted, 10 per cent are accepted with qualifications, and the rest are returned. All construction must be done under the direct supervision of the state highway department, subject to the inspection and approval of the Bureau of Public Roads, and maintenance is also subject to the inspection. The Secretary is empowered to prescribe rules governing the design, construction, and maintenance of roads. The Federal Highway Act sets up strong but general standards which have been administered rigorously.

Education. Education has been the subject of a number of federal subventions. None of the grants for this purpose has been integrated into a complete system. As previously stated, in 1862 each state was given 30,000 acres for each member of Congress for the establishment of a college for the teaching of agricultural and mechanical subjects. In 1890 and 1907, cash grants were added which ultimately reached an annual total of $50,000 per state. Another $20,000 per state was added in 1935, and Congress authorized the distribution of $1,500,000 by 1939 among the states for this purpose on the basis of population. These grants do not have to be matched by state funds. In the case of the original land grants, 10 per cent might be used for the purchase of land and buildings. This act is administered by the Office of Education, which exercises but slight control over the colleges.

Vocational Education. Approximately $10,000,000 per year is being distributed among the states for vocational education. This grant had its origin in 1917 with an appropriation of approximately $1,600,000 to be administered by the Federal Board for Vocational Education, the functions of which were transferred to the Office of Education in 1933. Slightly more than $10,000,000 was available in 1935: $4,000,000 for agriculture; $4,000,000 for trade, industry and commerce; $1,000,000 for home economics; and $1,000,000 for teacher training. Grants for agriculture are allocated on the basis of rural and farm population; trade, industry and commerce, and home economics on the basis of urban population; and funds for teacher training according to total population. Minimum grants are given to each state, and all funds must be matched. Aids for vocational rehabilitation have been administered by the same authority since 1920. During the past 15 years only a million dollars a year has been available for distribution, and the basis used is total population. For the fiscal year 1936 another $841,000 has been authorized, and commencing with the fiscal year 1938, $2,938,000 will be available. The standards under this act and its administration are less rigid than those relative to vocational education.

Agricultural Experiment Stations. Since 1887 research in agriculture has been fostered by grants-in-aid to the states for the maintenance of experiment stations. Though only 20 states had experiment stations when the basic act was passed, all the states and territories have entered this field of activity. The first grants were only $15,000 per state per year, but this has been increased so that in 1935 each state received $90,000. These sums do not have to be matched. Under the Jones-Bankhead Act of 1935 an additional $600,000 (which will be increased to $3,000,000 by 1941) is to be allocated to the states according to rural population, and in this case the funds must be matched. Twenty per cent of the initial grant was made available for the purchase of land and buildings, while 10 per cent of subsequent grants might be used for this purpose, and 10 per cent for rental of land. The objects of experimentation are most broadly stated in the law, wide latitude being left to the states.

Agricultural Extension Work. Agricultural extension work will receive approximately $15,000,000 of federal funds during the fiscal year 1936. The federal government first introduced this element into the grant-in-aid scheme in 1914, when $10,000 was offered to each state and a sum ultimately amounting to $4,100,000 was distributed among the states according to rural population. Under a later act each state is given an added grant of $20,000 and $500,000 is distributed on the basis of rural population. All of these sums, other than the block grants, had to be matched from state and local sources. The Jones-Bankhead Act of 1935 authorized $8,000,000 (to be increased to $12,000,000 by yearly increments of $1,000,000), out of which each state is to get a block grant of $20,000, with the remainder being allocated on the basis of farm population. No part of this grant has to be matched. The Department of Agriculture does not exercise an extensive control over the state programs other than to approve the state directors. Some states, such as Massachusetts, pay all of the non-federal share, and some leave contributions entirely to the counties. In 1932, costs were distributed as follows: United States, 39.2 per cent; states, 28.9 per cent; counties, 27.4 per cent; local contributions, 4.5 per cent.

Forest Fire Prevention. A grant for forest fire prevention commencing in 1911 was the first of the present matched grants and was also the first grant over which extensive federal supervision was exercised. Federal funds available have increased from $77,500 to $1,775,000 yearly. The federal funds are distributed among the states according to need as determined by the Secretary of Agriculture. In no case may the federal contribution exceed 50 per cent. State plans are subject to extensive federal control. In 1934, 39 states were co-operating. In addition, small sums are available for forestry extension and the distribution of forest planting stock.

National Guard. For more than a century and a quarter the United States has been giving aid to the militia, or National Guard. Of recent years the federal government has borne the full cost of pay and equipment, the states merely furnishing armories and their maintenance. Federal funds, distributed on the basis of enrollment, account for almost three-fourths of the total, or $24,728,290 for 1934. Very little freedom is left to the states in administering the National Guard beyond determining whether or not they will have units and where they will be located.

Employment Agencies. By the Act of June 4, 1933, a system of grants-in-aid for employment agencies was inaugurated. For the first year $1,500,000 was made available, and after that $4,000,000. Twenty-five per cent is reserved for administration and veteran and agricultural placement, and the rest is distributed among the states on the basis of population. Funds must be matched. The act is administered by the United States Employment Service, which has very wide control over the co-operating state agencies. This control involves extensive supervision over plans, personnel, and administration. So far 34 states are operating employment offices under the act, and two are in the process of becoming affiliated. In some states a significant share of the matching funds is contributed by cities, as, for instance, in Virginia, Pennsylvania, and Missouri.

Social Security. With the passage of the Social Security Act of 1935, the United States entered upon a program of subventions in the field of social welfare.[1] The payment of one-half of the cost of a system of old age benefits is authorized, the federal contribution being limited to $49,750,000. The grants from the federal government shall not exceed $15 per month per person. Grants-in-aid for the care of dependent children are also provided, the amount to be one-third of the cost of the operation of the state system but not more than $6 per child per month. Appropriations up to $24,750,000 have been authorized for this purpose. Maternal and child welfare is to receive $3,800,000 per year. Each state is to get a flat grant of $20,000. On the basis of the number of live births, $1,800,000 is to be distributed. In addition to these funds, which must be matched, $980,000 is to be given on the basis of financial need. Matched grants for crippled children are included ($2,850,000), as well as unmatched grants for child welfare work ($1,500,000). On the basis of the number of blind persons in the states, $3,000,000 is to be allocated; in this case the grants must be matched. Public health comes in for $8,000,000 to be allocated on the basis of population (57.5 per cent), special health problems (22.5 per cent), and financial need (20 per cent), without any specific provision for state and local contributions. No grants on the basis of financial need are to be given to the 12 states with the highest per capita income. To assist the states in the administration of unemployment insurance schemes, the act also provides that ultimately $49,000,000 may be granted to the states on the basis of population, number of cases, cost per case, and such other factors as the Social Security Board finds to be relevant.

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[1] Of course, from 1921 to 1929 grants were distributed for maternal and infant health, and from 1919 to 1921 the states received financial assistance for the prevention of venereal diseases.

Public Works. Emergency conditions have resulted in two types of grants that probably are only of a temporary nature but which have attracted wide attention and which involve new aspects of the problem of the grant-in-aid—these are grants under the PWA and under the FERA. Title II of the NIRA authorized loans and/or grants to the states and the political subdivisions thereof for the construction of public works. Added funds were appropriated for this purpose in 1934 and in 1935. To July 31, 1935, $258,346,000 had been allocated as grants and $429,138,000 as loans to public bodies under the 30-70 grant and loan basis under the NIRA. Under the 45-55 basis of the act of 1935, grants to the extent of $324,770,000 and loans to the amount of $173,906,000 had been approved to October 31, 1935. No tabulation has been made of loans and grants made to cities alone.

Emergency Relief. The Federal Emergency Relief Act of 1933 authorized the federal government to make grants to the states to help meet the costs of poor relief. These grants were made directly to the states and were then redistributed by them to their political subdivisions. The machinery for the administration of this act was primarily state and not federal. Only in a very few instances did the FERA step into a state and establish its own machinery for relief administration. In fact the determination of who was a proper recipient of relief was left entirely to the states. The total cost of relief from May 23, 1933, to December 31, 1934, was $2,271,169,474, of which the federal government paid $1,549,572,495 (68.2 per cent), the states contributed $298,664,648 (13.2 per cent), and the local subdivisions raised $422,932,831 (18.6 per cent). The total cost of relief for the first six months of 1935 was $1,112,056,805: federal contribution, $857,463,220 (77.1 per cent); state funds, $115,037,803 (10.3 per cent); and local share, $139,555,772 (12.6 per cent). No tabulation of the distribution of relief costs in the cities alone has been made. It should also be noted that the Emergency Relief and Construction Act of 1932 authorized the RFC to loan money for relief purposes. Loans could be made to the states or directly to political subdivisions. Loans made directly to the states were to be recovered by deductions from grants for highway construction. By Section 14 of the Act of June 18, 1934, Public Law 393, this requirement was waived, and the loans thus became grants. There was thus distributed $280,385,519. The requirement for repayment was not waived in the case of the loans made directly to political subdivisions, which amounted to $19,614,481.

Marine Schools, Soldiers' Homes, and Forest Roads. In addition to the grants previously mentioned, the federal government gives subventions to the states for marine schools, soldiers' homes, and forest roads and trails. The federal system of grants-in-aid having been described in brief, attention can now be given to an analysis of its functions.

FUNCTIONS OF GRANTS-IN-AID

Quite obviously the prime purpose of the grant-in-aid is to promote some interest of the granting government, though what constitutes an interest of the grantor—in this case the national government—is a question of policy and nothing more. The interest may be centered quite specifically in the performance of a given function. In such a case the grant might be directly proportional to the interest in and the supposed benefit resulting from the performance of the function. Federal grants to states for the National Guard are an illustration; these approximate 75 per cent of the total cost. Then again, the grant may only be large enough to co-ordinate and direct local action in connection with a function of central interest without reimbursing the locality for the total resulting benefit. In connection with some functions of national interest there might conceivably be the added purpose of insuring that all local subdivisions have an equal opportunity to perform the function. The interest might not be in a specific function, such as roads or education, but it might take a less concrete form, such as financial integration, the promotion of administrative standards, or control over personnel.

For a number of different reasons it may be desirable for the federal government to increase its income and redistribute some of it to the states. There are a number of ways in which the income of the federal government may be redistributed among subsidiary governmental units, all of which are in use in the United States. One of these is the assumption of new functions by the central authority. The federal government has quite largely taken over the promotion of water transportation and of agriculture, while the states have been gradually taking upon themselves functions previously exercised by local governments, such as the care of the insane. In very recent years a few states have assumed control of the county highway system. A second method is the centrally-administered locally-shared tax, which is a tax administered by the central government but shared on some specific basis with local units. There are several hundred such laws at present in force in the states, and some precedent exists for the sharing of federally-administered revenues with the states. For over a hundred years the federal government has shared with the states the proceeds of the sale of public lands, and more recently the income from waterpower rights, oil rights, and grazing rights derived within the states has been similarly shared. Centrally-administered locally-shared taxes can be used advantageously by the federal government where it has a concern only for the distribution of funds and not in the services to be financed thereby. A third method for the distribution of funds is the grant-in-aid. This device is to be preferred to the centrally-administered locally-shared tax because it supplies a means of controlling local standards of service and administration. Where local initiative and special regard to local conditions are considered to be desirable, the grant-in-aid has advantages not to be found in the direct assumption of functions. The early land grants to the states for education and internal improvements are illustrations of this type of grant, as also are the federal grants for the administration of state unemployment insurance schemes and for employment exchanges. In another manner the grant can be used for tax integration, as by refusing or reducing a grant if the proceeds of a given tax are not used for a specific purpose.[2] Another purpose that a grant-in-aid may serve is to relieve a given element in the tax base of part or all of its tax burden. This element is generally real property.

The grant-in-aid may also be used for the purpose of equalization, that is, for insuring that all units administering a given function will have at least a minimum financial equality for its performance. In general, however, the interest of a government must be strong if it undertakes the equalization of a function. This involves taxing the wealthier units for the benefit of the less wealthy and presents various problems, such as the determination of the level at which equalization is to take place and the method of effecting it. There are several different levels at which a given service may be equalized. The standard may be the average now existing for all units; it may be the best existing service now being rendered; or a level of performance may be selected which has not yet been attained at any point in the jurisdiction. Equalization may also take place at a level that is believed to be the defensible minimum. In a large heterogeneous country the achievement of equalization objectives may be difficult owing to lack of uniformity in the desirable level for equalization. The cost of constructing a mile of primary road, for example, will not be the same in Maine, New Jersey, Arkansas, and Nevada. As regards equalization at a very high level, only a very wealthy central government can afford to do this. It should be pointed out that when the average service being rendered is taken as the base, the average will continually move upward as the level of performance in the poorer districts is improved.

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[2] *Laws of 1934,* Ch. 586, Sec. 12, 48 Stat. 995 provided for a reduction of highway grants to states that divert revenue from gasoline taxes.

It is safe to say that previous to the Emergency Relief Act of 1933, equalization was not a consciously asserted function of federal aid. Nevertheless, equalization was effected indirectly, as in the case of functions performed for the benefit of rural areas with funds raised by taxes levied on the country at large. This was true under the first federal post roads act, where the funds were used for land service roads, and the operation of the agricultural extension and experiment station acts also has this result. The attempt at equalization is more apparent in the administration of the grants for forest fire prevention, while the Emergency Relief Act of 1933 clearly stated that financial need should be a criterion. Equalization is one of the functions of three of the grants contained in the Social Security Act. The provisions relative to maternal and child health services and to state and local public health services expressly state that financial need is to be taken into account, and the section making grants for the administration of state unemployment insurance schemes provides that there should be taken into account population, number of cases, "and such other factors as the Board finds relevant." None of these acts, however, attempts to define the level of service at which equalization is to take place. In the administration of the grants for forest fire protection and unemployment relief an attempt has been made to determine the level of service at which equalization is desired, and in both instances the level is considerably above the average previously existing. Financial ability is not defined in any of these acts, though the FERA had made an attempt to estimate the ability of the states to support unemployment relief.

The Federal Emergency Relief Administration has had the most experience with the problem of grants for equalization. In distributing relief grants, account has been taken both of the cost of rendering the service and of the ability to pay for it. In determining the cost of rendering the service the following are considered: the relief load, geographical variations in living standards and relief costs (climatic factors must necessarily be considered here), and the relative amounts spent by political units for welfare purposes other than direct relief. The determination of financial ability has been very difficult and could not be reduced to a formula. A number of different approaches were used simultaneously to determine economic ability of the states. One was the use of ten indices, which included gainful workers, national income, retail sales, wholesale sales, motor car registration, etc. The second method was a case study of the economic condition of each state based partly on data furnished by field agents. The third was the yield that would result from the application of a uniform tax system to all of the states, supplemented by a consideration of constitutional limitations and debt burden.

The co-ordination, integration, and direction of a service supplied by the local government but in which the central government has some interest is a function of the grant-in-aid. The grant may be given with conditions attached relative to the execution of the service, such as the federal grants for highways, which are to co-ordinate state activity in the construction of a national system of roads. In the case of subventions for vocational education it would seem from the act and its administration that the purpose is to standardize such instruction and to secure performance at a given level. Grants for such purposes do not imply any form of visiting central control. No unit of government need take a grant when offered. Direction and guidance is not imposed from above; it is accepted voluntarily. Grants given for the purpose of co-ordination and direction need be only large enough to purchase the desired control over local administration. It is a question of giving a *quid pro quo* for the loss of administrative freedom.

Incitement of local action, the reward of effort in a given desired direction, is another possible function of grants-in-aid. This is useful in the case of functions that are not basically necessary but which are useful and are still in the experimental stage. There is, however, a certain incompatibility between grants for the purpose of equalization and those for reward of effort. Only the financially strong units can afford to indulge in new experimental services, and the money raised to stimulate such activity comes from the poor as well as the financially able districts. It provides a system of aids for those units that are best able to furnish the service without assistance. Of course those units might not use their ability in the desired direction without this added stimulus. Federal grants for maternal and infant hygiene, aid to dependent children, and for vocational rehabilitation have had for their purpose the incitement of local action. When the purpose of a grant-in-aid is incitement to action, comparatively wide latitude must be left to the grantee in developing the plans for the performance of the function. The federal subvention given to stimulate local action has not been markedly successful; local funds per dollar of grant have not increased measurably in 15 years.

FORMS OF GRANTS AND METHODS OF DISTRIBUTION

A number of different forms of grants have been used by the federal government. One type is the block grant, or fixed sum given to each unit of government for the performance of a specific function. This method has been used in the case of the grants for agricultural colleges, for experiment stations, and for agricultural extension and vocational education in the form of minimum unmatched grants. It has but slight relation to national interest, need, or ability. Another method, only a little better, is the unit grant, or flat sum for each unit of service rendered. This is used for the National Guard and for grants to state homes for veterans. Of itself it involves no accurate determination of need other than the amount of the service that the locality wishes to provide. More extensive favor has been accorded to the use of the percentage grant, whereby the central government agrees to assume a given proportion of the cost of the service rendered by the subsidiary unit (utilized, for example, for agricultural extension, vocational rehabilitation, vocational education, old age security, crippled children, dependent children, and the blind). Fifty per cent is the share generally assumed, but in the case of forest fire protection only 25 per cent is paid, and for dependent children, 33 per cent.

Some method must be used for prorating among the local units the funds at the disposal of the central government in order to prevent the more able units from utilizing all of the funds at the disposal of the grantor. A maximum limit on the size of the grant may be set, as in the grants for old age assistance and dependent children, or some type of formula taking need into account may be used. Population is often taken as a rough indication of need. Funds for vocational rehabilitation are distributed on the basis of total population, while urban population is the basis for some grants for vocational education and rural population for others. Farm population has been resorted to for some of the new grants for co-operative extension work. Federal highway funds are distributed according to a formula that gives equal weight to population, area, and rural delivery and star route mileage. Aid for maternal and infant health is allocated on the basis of the distribution of live births.

The grant-in-aid may be distributed according to a formula that takes account of both need and ability to pay for a service. Federal grants for unemployment relief and for certain functions under the Social Security Act are supposedly to be allocated on the basis of need and financial ability, but the statutes do not present any formulae, this being left to administrative determination.

The methods used for allocating grants for some purposes have grown complex because the statutory authorization has merely been amended rather than revised. Agricultural extension grants are quite complicated. Each state gets $50,000 that does not have to be matched; $4,600,000 is distributed among the states on the basis of rural population and must be matched; and $7,020,000 is allocated on the basis of farm population and does not have to be matched. Experiment stations have been getting $90,000 per year per state (unmatched), but under the Jones-Bankhead Act $600,000 (to be raised to $3,000,000) is to be distributed among the states on the basis of rural population and must be offset by state funds. The grants for agricultural colleges and for vocational education in agriculture have also become complicated by this process of accretion.

ADMINISTRATION OF GRANTS-IN-AID

The states must accept federal grants before they become operative. The acceptance is generally by legislative action, but a number of grants provide for provisional acceptance by the governor with subsequent legislative approval. The requirement of legislative acceptance seems to be sound, because the legislature ought to pass upon any policy under which it will be obliged to provide funds. Such acceptance is purely voluntary, and it is consequently difficult to see how a state can object to the federal direction that generally accompanies it. In the case of a number of grants, such as those for highways, vocational education and vocational rehabilitation, employment exchanges, and forest fire prevention, the states must have an adequate state organization to carry on the function.

The preparation and submission of plans of operation is a customary requirement. The presentation of an approved highway plan is a prerequisite to federal aid; annual plans are required for assistance in forest fire prevention; and plans for a period of two or more years are worked out in advance for vocational education. Extensive plans must be submitted annually for grants for employment exchanges. While the law does not require it, the practice of submitting plans in connection with experiment station grants has arisen as the result of administrative action, thus avoiding duplication of effort. Budgets are submitted with plans in connection with several grants. In some instances, notably marine schools, veterans' homes, and land-grant colleges, the federal government has no control over the scheme of development to be carried out.

There may be several different degrees of administrative control of grants. There may be rigid statutory standards and rigorous administrative application, as is the case with the National Guard, where such a degree of central control exists that it might almost be considered a national activity highly decentralized. Vocational education is also in this general class. There may be general statutory standards with rigid administration, as illustrated by the highway grants and the employment grants. There may also be rigid statutory standards and general administration as well as general statutory standards and general administrative control. Vocational rehabilitation and experiment stations are illustrative of this latter type. Very little control is exercised over land-grant colleges and none over marine schools and homes for veterans.

Various amounts of authority over the state administrative organization are provided. The state highway departments must be adequately organized and have complete control over construction and maintenance funds. The United States Employment Service can prescribe rules for the efficient operation of the employment exchanges. The Social Security Board will have some control over the state administrative organization for old age security and unemployment insurance. Personnel is subject to federal control in several instances. The director of agricultural extension of each state must be approved by the Department of Agriculture, and the memorandum of understanding generally prescribes the qualifications for extension agents which must be observed by the state director. The co-operative agreements for vocational education also prescribe qualifications for instructors, although no statutory authority for this exists. The statute setting up the system of employment exchanges gives to the United States Employment Service the power to prescribe minimum standards of efficiency, and under this authorization most extensive control over personnel is exercised, virtually putting the employment service of all co-operating states under civil service by such devices as co-operating with state civil service departments and administering examinations directly. The National Guard Bureau exercises wide control over National Guard personnel, but the Social Security Board is expressly barred from entering into this field.

The controls utilized by federal agencies administering grants are of several types. The plans and budgets submitted in advance are a step in the process of control. Reports (statistical, financial, and descriptive) are required in most instances, but their completeness varies. The entire control exercised by the Office of Education over land-grant colleges is carried out by only one man; consequently extensive control over these colleges by a system of reports cannot be exercised. Field inspection is utilized in most instances. In a number of cases auditing and the inspectoral function are combined in the same agent (vocational education, vocational rehabilitation, and forest fire prevention). Relative to experiment stations, extensive financial control is exercised even to the length of a complete audit of all vouchers, but comparatively slight functional supervision exists. The federal Bureau of Public Roads has the most complete system of supervision. Two and one-half per cent of each appropriation may be used for this purpose. Plans for the federal highway system in each state, designs, specifications, bids, and construction of each road are subject to review and inspection, while the entire federal-aid system is inspected twice a year to insure maintenance standards.

The main sanction used to compel a co-operative state to adhere to the law and the memorandum of understanding is to refuse to grant further funds. Most administering agencies hesitate to do this, because all control would then be lost. The statutes generally provide for an appeal to the head of the department and ultimately to Congress in such a case. In 1893, further grants to South Carolina for the land-grant college were refused, but Congress reversed this decision. Funds for experiment stations have been held up in several instances, and in 1935 the Bureau of Public Roads ceased to co-operate with Georgia.

TABLE XVI

FEDERAL GRANTS-IN-AID TO STATES IN FISCAL YEAR 1935

This table is adapted from Table 48 in *Annual Report of the Secretary of the Treasury on the State of the Finances for the Fiscal Year Ended June 30, 1935*, pp. 432-435.[1] This table includes only direct payments to states and does not include certain amounts expended in co-operation with states for such purposes as epidemic disease prevention, rural sanitation studies, etc.; nor does it include those PWA grants which were made directly to cities.

State or Territory	Under Department of Agriculture							Under Dept. of Labor
	Agricultural experiment stations (1)	Co-operative agricultural extension work (2)	Forest fire co-operation (3)	Co-operative distribution of forest planting stock (4)	Co-operative construction of rural post roads (5)	Federal-aid highway system, emergency construction (6)	National Industrial Recovery Highway Funds (7)	U. S. Employment Service (8)
Ala.	$ 90,000	$277,110	$ 35,000	$ 673	$1,699,369	$ 98,747	$5,869,722	....
Alaska	15,000	12,000	....	....	....	....	....	....
Ariz.	90,000	73,765	....	....	52,330	....	3,155,909	$ 5,000
Ark.	90,000	219,366	38,720	....	513,796	198,705	4,727,769	....
Calif.	90,000	213,923	160,100	....	28,548	....	9,782,914	68,196
Colo.	90,000	104,162	....	1,180	167,905	6,147	5,201,626	20,241
Conn.	90,000	91,486	13,750	584	271,645	....	2,005,669	28,000
Del.	88,713	40,858	1,400	1,300	5,270	....	1,621,065	....
D. C.	....	....	....	....	....	....	1,465,783	....
Fla.	90,000	134,740	69,000	1,610	330,052	18,260	2,703,715	....
Ga.	90,000	307,844	62,000	1,500	118,650	....	5,783,193	....
Hawaii	28,000	48,819	640	1,152	316,748	7,593	1,189,871	....
Idaho	90,000	79,183	65,900	1,270	72,798	42,340	2,756,074	....
Ill.	88,608	271,049	....	....	627,295	....	12,399,882	7,411
Ind.	90,000	221,432	6,247	1,630	141,040	....	6,531,177	79,170
Iowa	90,000	228,056	....	1,500	....	....	6,888,717	29,238
Kan.	90,000	188,511	....	855	113,491	....	6,622,666	....
Ky.	90,000	269,201	4,825	1,000	25,174	....	4,636,243	....
La.	90,000	197,916	41,700	1,500	124,286	....	3,725,123	51,000
Me.	90,000	94,576	48,900	434	172	....	2,220,263	....
Md.	90,000	122,303	11,300	954	6,124	7,312	2,122,167	....
Mass.	90,000	85,956	27,500	1,740	325,244	....	3,700,137	45,423
Mich.	90,000	228,629	105,700	1,650	135,832	37,948	9,806,406	....
Minn.	90,000	187,970	91,900	....	118,281	....	6,821,372	50,887

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[1] The YEAR BOOK table does not include seven columns which appear in the Treasury Department table. These seven columns include occasional grants from the national forests fund, payments to school funds in Arizona and New Mexico, payments from receipts under the Mineral Leasing Act, payments to four states for marine schools, one payment to Montana from "five per cent funds," two payments to Oklahoma and Oregon under special funds, and payments made under the Federal Water Power Act. Grants made under these seven omitted headings total $2,468,765. The discrepancy between the YEAR BOOK grand total (column 16) and the grand total in Table 48 of the Treasury report is due to a typographical error in the Treasury report, which the Treasury has corrected in a subsequent extract entitled, *Federal Aid to States* (1936).

TABLE XVI—FEDERAL GRANTS-IN-AID TO STATES IN FISCAL YEAR 1935—Continued

State or Territory	Under Department of Agriculture							Under Dept. of Labor
	Agricultural experiment stations (1)	Co-operative agricultural extension work (2)	Forest fire co-operation (3)	Co-operative distribution of forest planting stock (4)	Co-operative construction of rural post roads (5)	Federal-aid highway system, emergency construction (6)	National Industrial Recovery Highway Funds (7)	U. S. Employment Service (8)
Miss.	$90,000	$250,620	$21,345	$500	$1,595,858	$49,887	$4,359,729	....
Mo.	90,000	267,004	....	....	128,371	....	7,374,645	$60,790
Mont.	90,000	91,890	30,050	1,500	414,066	....	4,805,866	....
Neb.	90,000	155,474	....	1,850	151,238	....	4,627,113	....
Nev.	90,000	46,490	1,490	....	43,327	....	2,866,130	2,220
N. H.	90,000	59,042	15,400	1,700	44,661	14,229	1,654,901	10,714
N. J.	90,000	123,013	29,400	1,820	693,237	531,233	4,137,606	98,790
N. M.	90,000	76,295	2,200	....	153,084	....	3,620,571	5,000
N. Y.	89,724	286,224	71,800	1,880	996,662	128,014	15,408,105	307,740
N. C.	90,000	310,340	48,922	1,160	599,476	37,560	5,950,915	....
N. D.	90,000	105,245	....	1,750	439,153	154	3,394,261	....
Ohio	90,000	296,328	5,200	1,810	117,104	129,793	10,379,666	156,975
Okla.	90,000	238,541	11,768	1,500	44,148	26,047	5,882,373	8,899
Ore.	90,000	102,714	94,200	1,500	251,107	107,479	3,939,668	10,793
Pa.	90,000	388,856	22,562	1,760	54,241	....	14,345,184	107,672
P. I.	....	....	....	....	....	....	....	....
P. Rico ...	25,000	70,000	....	1,690	....	....	....	....
R. I.	90,000	36,286	2,000	....	62,867	....	1,533,762	....
S. C.	90,000	204,100	30,240	1,590	84,011	88,474	3,570,151	....
S. D.	90,000	99,541	750	1,100	476,775	57,284	3,408,376	....
Tenn.	90,000	261,244	16,877	1,500	203,809	54,721	6,094,408	....
Tex.	90,000	481,953	36,200	....	146,300	....	15,771,484	....
Utah	90,000	70,704	....	1,000	207,800	126,375	2,418,885	....
Vt.	90,000	68,619	5,500	1,500	6,553	....	1,450,579	....
Va.	90,000	250,645	31,760	1,284	311,007	308,468	4,843,440	15,566
Virg. I. ...	....	....	....	....	....	....	....	....
Wash.	90,000	121,237	93,100	1,473	16,168	....	3,905,724	....
W. Va.	88,933	154,951	30,500	1,500	64,564	54,523	2,309,192	10,680
Wis.	90,000	205,573	71,300	1,500	63,232	4,372	6,925,831	71,850
Wyo.	90,000	58,828	....	1,012	94,398	....	3,158,820	5,000
Total ...	4,383,978	8,580,612	1,457,146	54,411	12,657,267	2,135,665	259,874,848	1,257,255

TABLE XVI—Continued

State or Territory	Under Department of the Interior		Under Treasury Dept.	Under War Dept.	Under independent offices			Total
	Colleges for agriculture and mechanic arts (9)	Co-operative vocational education and rehabilitation (10)	Education of the blind (11)	National Guard (12)	Homes for Disabled Soldiers and Sailors (13)	FERA Grants (14)	PWA Grants (15)	(16)
Ala.	$50,000	$222,630	$2,522	$ 372,345	....	$30,423,484	$ 304,581	$ 39,446,183
Alaska	50,000	....	190	...	....	786,716	61,235	925,141
Ariz.	50,000	58,153	321	133,917	....	9,350,841	37,448	13,007,684
Ark.	50,000	198,333	1,523	309,969	....	28,586,340	477,429	35,411,950
Calif.	50,000	479,939	2,082	680,980	$81,099	93,401,554	1,692,727	106,732,062
Colo.	50,000	95,756	678	218,803	8,266	26,625,100	487,653	33,077,517
Conn.	50,000	115,631	773	546,827	58,252	13,778,043	969,101	18,019,761
Del.	50,000	45,000	....	101,332	....	787,340	460,398	3,202,676

Table XVI.—Federal Grants-in-Aid to States in Fiscal Year 1935—Continued

State or Territory	Under Department of the Interior		Under Treasury Dept.	Under War Dept.	Under independent offices			Total
	Colleges for agriculture and mechanic arts (9)	Co-operative vocational education and rehabilitation (10)	Education of the blind (11)	National Guard (12)	Homes for Disabled Soldiers and Sailors (13)	FERA Grants (14)	PWA Grants (15)	(16)
D. C.	....	....	....	$91,354	....	$8,829,585	....	$10,386,722
Fla.	$50,000	$128,349	$987	309,539	....	26,336,545	$69,953	30,242,750
Ga.	50,000	298,433	1,380	394,719	....	33,234,719	518,882	40,861,320
Hawaii	50,000	45,871	297	181,614	....	2,358,000	306,142	4,534,747
Idaho	50,000	59,875	286	197,558	$3,844	11,613,244	81,481	15,113,853
Ill.	50,000	618,938	3,736	1,131,245	49,195	113,185,364	1,953,799	130,386,522
Ind.	50,000	295,054	1,820	585,929	19,644	36,516,543	1,027,985	45,567,671
Iowa	50,000	212,445	2,070	463,846	26,194	16,898,707	1,643,893	26,534,666
Kan.	50,000	149,704	1,416	391,267	5,413	33,673,469	808,736	42,095,528
Ky.	50,000	258,505	2,023	313,528	....	19,637,888	831,425	26,119,812
La.	50,000	202,015	1,618	280,918	....	26,091,915	89,530	30,947,521
Me.	50,000	75,617	....	253,164	....	9,391,115	53,478	12,277,719
Md.	50,000	133,472	1,202	434,084	....	18,407,021	826,707	22,212,646
Mass.	50,000	295,723	3,248	1,084,593	40,456	69,339,043	2,734,578	77,823,641
Mich.	50,000	413,182	3,236	547,836	20,202	66,389,190	363,970	78,193,781
Minn.	50,000	245,443	2,177	528,601	24,235	52,938,590	1,296,797	62,446,253
Miss.	50,000	228,301	1,106	290,314	....	20,281,367	158,208	27,377,235
Mo.	50,000	300,080	1,249	553,093	4,466	48,378,058	1,291,296	58,499,052
Mont.	50,000	62,779	250	120,782	2,838	16,817,843	565,127	23,052,991
Neb.	50,000	132,535	595	188,094	10,638	20,097,345	1,011,557	26,516,439
Nev.	50,000	44,517	....	18,612	....	4,055,990	40,675	7,259,451
N. H.	50,000	53,505	....	109,621	3,919	3,707,538	514,507	6,329,737
N. J.	50,000	317,474	547	661,112	13,343	59,680,414	518,775	66,946,764
N. M.	50,000	58,553	1,071	185,206	....	14,831,090	102,348	19,175,418
N. Y.	50,000	949,910	4,878	2,294,901	523	263,370,573	1,392,531	285,353,465
N. C.	50,000	321,181	2,986	400,101	....	24,268,895	906,200	32,987,736
N. D.	50,000	75,801	440	105,366	1,261	25,227,907	178,618	29,669,956
Ohio	50,000	554,040	3,403	1,081,145	22,962	107,879,632	2,344,454	123,112,512
Okla.	50,000	234,363	1,773	605,023	....	31,364,356	611,411	39,170,202
Ore.	50,000	87,100	750	365,848	....	11,928,847	33,494	17,063,500
Pa.	50,000	770,350	5,044	1,721,961	26,935	173,151,832	1,262,273	191,998,670
P. I.	....	....	297	....	....	....	....	297
P. Rico	50,000	109,533	....	148,173	....	11,991,678	....	12,396,074
R. I.	50,000	69,610	595	203,697	4,245	3,765,271	157,844	5,976,177
S. C.	50,000	182,254	1,106	258,071	....	18,803,873	372,413	23,736,283
S. D.	50,000	66,769	535	150,310	9,091	27,565,643	456,181	32,432,355
Tenn.	50,000	272,921	2,641	369,488	....	22,437,282	533,234	30,388,125
Tex.	50,000	565,316	4,259	1,051,525	....	69,259,307	1,226,261	88,682,605
Utah	50,000	55,358	274	155,794	....	13,364,011	391,032	16,931,233
Vt.	50,000	44,122	....	112,634	3,052	2,343,607	202,613	4,378,779
Va.	50,000	250,363	1,666	416,420	....	15,299,838	1,200,276	23,070,733
Virg. I.	....	....	....	....	....	497,700	....	497,700
Wash.	50,000	123,398	1,130	366,599	31,811	22,020,654	704,736	27,526,030
W. Va.	50,000	139,080	1,582	175,613	....	23,436,749	325,946	26,843,813
Wis.	50,000	278,433	3,236	568,425	13,251	45,155,519	813,678	54,316,200
Wyo.	50,000	54,977	....	111,161	1,491	7,927,116	33,992	11,586,795
Total	2,550,000	11,050,691	74,998	22,343,057	486,626	1,857,490,291	34,447,608	2,218,844,453

PART FIVE

SOURCES OF INFORMATION

Services of National and Federal Agencies

Selected Model Municipal Ordinances

Selected Books and Pamphlets

Selected Periodicals

Sources of Information

TO guide municipal officials to sources of information, services, advice, and publications which may be of value to them in the administration of municipal functions is the purpose of this section, which sets forth: (1) specific services available from leading national organizations and from numerous federal agencies; (2) selected model ordinances; (3) selected books, pamphlets, and reports published in 1935 and early 1936; and (4) selected current periodicals.

Services of National Agencies. The national groups included are chiefly professional organizations of public officials and certain private not-for-profit organizations. Practically all of these national organizations maintain comprehensive, up-to-date, practical working libraries of material that is generally not available elsewhere. Staff members give prompt individual attention to inquiries from municipal officials. The 15 organizations of public officials located at 850 East 58 Street, Chicago, jointly maintain Public Administration Service, whose research and consulting division is available to municipal officials for field surveys and installations of record systems on a cost basis, and also the Joint Reference Library, which aids staff members in answering inquiries.

The services available from federal agencies, reported early in 1936 by federal officials, include only those which have general application. Municipal officials find that unusually valuable, authoritative advice and information can be obtained in response to specific questions.

Municipal officials desiring information or advice on any problem should write first to the secretariat of their state municipal league. For example, if a local official has a specific question relating to debt refunding, utility franchises, selection of patrolmen, model ordinances, or any other problem, the state municipal league, of which his city is very likely a member, can supply information on what other cities in the state are doing, and what the limitations are with reference to state laws and court decisions. In many instances the leagues supply field consultants in legal, financial, engineering, and other fields. For information on practices in other parts of the country, the local official should write to the national organization of municipal officials and the federal agencies offering services in that field. Other important sources are local bureaus of governmental research, various departments of state governments, and faculty members of colleges and universities in the state.

Model Municipal Ordinances. Model ordinances are ready-made regulations which often can be fitted to local needs with very few changes in context. The procedure followed in drafting these ordinances consists first in securing from various cities copies of ordinances on the subject in question. These are carefully analyzed and a composite ordinance prepared which includes the essential and desirable features found in these regulations. The tentative draft is then carefully considered in relation to state laws. Court decisions affecting ordinances on the subject are examined, and conformity with such opinions is established. The ordinance is then submitted to experts for criticism. After it is in final form the ordinance is revised periodically in the light of changed conditions, new court decisions, and new laws. In general these so-called "model" ordinances tend to promote uniformity and high quality. They are widely used by cities because it is extremely difficult for the average city attorney to draft satisfactory regulations on many highly technical subjects.

Municipal officials who wish to obtain a model ordinance on any particular subject should look first of all to the league of municipalities in their state. Many of the state leagues, especially those in Iowa, Kansas, Minnesota, New York, Texas, and Wisconsin, have up-to-date ordinances on practically every phase of municipal activity. These ordinances are especially prepared for use by cities in the state, but the provisions often are applicable to similar situations in cities in other states. The League of Minnesota Municipalities, for example, has a working file of 267 typed copies of ordinances. Carbon copies are made when requests are received, and before the last copy is sent out another "run" is made. The League of Iowa Municipalities has 217 typed ordinances varying from one to 14 pages in length, the New York State Conference of Mayors has 61 mimeographed ordinances, and the League of Texas Municipalities has 44. In Illinois, Kansas, Minnesota, Virginia, and Texas the leagues provide an advisory service in drafting municipal codes.

Some of the best model ordinances are prepared by federal agencies or national groups, but it should be borne in mind that they frequently may not be in accord with state laws. City officials will do well to go carefully into the provisions of ordinances prepared by certain groups which represent special interests, with a view to adapting them to local needs and conditions before adoption. Some model ordinances may be too comprehensive for small cities. Provisions to be included in any local ordinance can be determined only by the officials in each city. Model ordinances serve to suggest desirable provisions of local law to the skilled draftsman, but councilmen or others not so skilled should not use such ordinances without first seeking the advice of the state league or city attorney. Many model ordinances are of a technical nature, such as the 44 standard regulations for fire protection prepared by the National Fire Protection Association. These regulations (not listed in this YEAR BOOK), varying in length from four to 103 printed pages, are the official standards of the National Board of Fire Underwriters and are available to municipal officials on request. They are widely used as a basis for municipal ordinances, especially for inclusion in a fire prevention code and in some instances have been adopted separately by reference.

Lengthy ordinances and more particularly codes, such as building, plumbing, and electrical codes, should be adopted by reference if possible, to avoid printing costs, which are in some cases almost prohibitive. Any changes made in the code to adapt it to local needs can be stated in the ordinance by which it is adopted. In four states—California, New Mexico, Oregon, and Utah—state enabling legislation has been passed permitting cities to adopt codes by reference. However, this is done in a number of other states where there is no specific enabling legislation, including Alabama, Arizona, Iowa, Louisiana, Montana, Nevada, New York, North Dakota, Virginia, and Wisconsin. In some states home rule powers are so broad that enabling legislation may be unnecessary.

The list of model ordinances presented in this YEAR BOOK makes no pretense at completeness. In compiling the list, correspondence was carried on with nearly all of the state municipal leagues and with various national organizations. For further information and assistance in drafting ordinances the municipal official is referred to his state municipal league (see article by Clifford W. Ham in this YEAR BOOK) and to the following publications: Sly, Fordham, and Shipman, *The Codification and Drafting of Ordinances for Small Towns,* Public Administration Service, 1932; Greenman, E. D., *Codification of Ordinances,* Public Administration Service, 1928; and Walker, Harvey, *Federal Limitations Upon Municipal Ordinance Making,* Ohio State University Press, 1929. Also helpful are the compiled ordinances or codes of such cities as Detroit, Michigan; Berkeley, Los Angeles, and Oakland, California; Cincinnati, Cleveland, Columbus, and Hamilton, Ohio; Rochester, New York; Lexington, Kentucky; and other cities.

Publications. A large amount of pamphlet material and special reports is constantly being published by various official and non-official agencies. Municipal officials often find that the very information they want is available in up-to-date published reports. The publications listed in this YEAR BOOK, and in the 1934 and 1935 editions, have been carefully selected with the aid of persons who are in a position to know what is being published and what is important. For information on current developments in the various fields of municipal administration, there is no better source than the various periodicals in each field, the most important of which are listed in this section of this YEAR BOOK.

Services of National Organizations and Federal Agencies*

Services and information, listed according to municipal activity, are available to municipal officials on request or at cost. Services of leading national organizations of public officials and other not-for-profit groups are given first, followed by those of federal agencies. Periodicals containing valuable information are listed elsewhere in this YEAR BOOK.

GENERAL ADMINISTRATION

AMERICAN MUNICIPAL ASSOCIATION—*850 East 58 Street, Chicago*

Maintains a general information service on all phases of city government, which is available to cities through state municipal leagues.

Maintains, through the state municipal leagues, a field consulting service.

Assists state municipal leagues in exploring new experiments in municipal co-operation, such as centralized purchasing and conduct of in-service training schools for public employees.

Maintains office in Washington for direct contact on behalf of state municipal leagues, and of cities, with the federal departments.

Provides, as American member of the International Union of Local Authorities, general information service on local government in other countries.

INSTITUTE OF PUBLIC ADMINISTRATION—*302 East 35 Street, New York City*

Makes surveys and renders technical consultant services to state and local public officials in field of general organization, finance, health and welfare, personnel, police, and all matters having to do with the broader aspects of governmental planning, interrelationships, distribution, assignment, and correlation of activities.

INTERNATIONAL CITY MANAGERS' ASSOCIATION—*850 East 58 Street, Chicago*

Answers inquiries on local administrative problems, advising of best practices developed through research and practical application.

Offers at low cost extension courses in municipal administration.

NATIONAL MUNICIPAL LEAGUE—*309 East 34 Street, New York City*

Makes available model laws on bonds, budgets, city charters, county manager, election administration, and registration of voters.

Advises committees and individuals on proposed charters, laws, and constitutions and assists in drafting such documents (fees charged for latter service).

Assists in the formulation and adoption of city and county manager charters.

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* A complete list of all national organizations is available in *A Directory of Organizations in the Field of Public Administration,* Public Administration Clearing House, 1936. Not all the detailed services available from federal agencies are listed in this section; specific questions on problems not covered should be addressed to the appropriate bureau or department or to the United States Information Service, 1423 F Street, NW, Washington, D. C.

Makes surveys and recommendations through its municipal consultant service for the reorganization of state and local governments.

Assists local officials and civic groups in formulating methods of stimulating tax collections; and in maintaining citizen interest in good local government.

Public Administration Service—*850 East 58 Street, Chicago*

Furnishes local, state, and federal governments with advisory consulting services on administrative, financial, and operating problems on a cost basis. In addition to its own technical staff, it has available staff specialists of its sixteen constituent organizations and other authorities of national reputation.

Makes administrative surveys, reorganizes departments and offices, and installs budget, accounting, records, cost, personnel, purchasing, and other administrative and operating systems, for governmental units as a whole or for particular departments.

Conducts researches in administrative and technical methods and in the scientific measurement and control of governmental activities.

Publishes monographs on all phases of public administration and distributes manuals of practice and standard report forms.

United States Conference of Mayors—*730 Jackson Place NW, Washington, D. C.*

Supplies information on all phases of municipal administration.

Provides loan service on municipal ordinances, charters, and codes.

Furnishes information on federal-city relations including federal legislation, programs, and departmental activities and orders.

Handles individual city problems involving representation at Washington before federal agencies (for members only).

PERSONNEL

Civil Service Assembly of the United States and Canada—*850 East 58 Street, Chicago*

Provides technical advice and consulting service in installing or improving personnel practices and methods.

Serves as clearing house for information on all phases of public personnel administration.

Provides at cost, tests for certain positions in the municipal service.

Prepares civil service tests and facilitates the interchange of tests among public personnel agencies; makes statistical analyses of tests.

Prepares civil service laws and ordinances, rules and regulations for civil service commissions, and personnel record forms.

National Civil Service Reform League—*521 Fifth Avenue, New York City*

Furnishes model draft of civil service laws and rules for cities and assists in the drafting of such laws and rules.

Aids in the conduct of educational campaigns for the support and extension of modern public personnel methods.

Public Administration Service—*850 East 58 Street, Chicago*

Makes surveys of personnel organization and procedures.

Advises on civil service rules and regulations, examination methods, service ratings, classification of positions, salary scales, and pensions.

Federal Bureau of Investigation—*Department of Justice*

Determines whether or not applicants for municipal positions have criminal records, as indicated by the extensive fingerprint file of the Division.

Credit Union Section—*Farm Credit Administration*

Aids in organization of credit unions, in the form of co-operative saving and loan associations, for groups of municipal employees.

Maintains regular contacts with all federal credit unions chartered by this Section to see that good credit union practices are followed.

Bureau of Labor Statistics—*Department of Labor*

Issues reports on union wages, employment and payrolls, retail prices, and cost of living in cities.

United States Civil Service Commission

Furnishes to any municipal personnel agency upon request a copy of such types of civil service examinations as are available for release.

Furnishes access to its eligible lists to municipal personnel agencies who may wish to secure for employment purposes the names of qualified eligibles.

Consults and advises with municipal personnel agencies with regard to methods of classification.

Consults with municipal personnel agencies for the purpose of establishing a co-operative research arrangement for exchange of findings and for the improvement of examination methods.

Releases national standards on examinations which have been developed as a result of a co-operative research program between government and industry.

Makes available to municipal personnel agencies and police departments a special police adaptability test which is released through Public Administration Service (850 East 58 Street, Chicago) free of charge to any municipality which agrees to administer the test to its policemen and to transmit the results to the U. S. Civil Service Commission.

Furnishes information and citations with respect to civil service statutes and personnel matters.

MUNICIPAL FINANCE

Municipal Finance Officers' Association—*850 East 58 Street, Chicago*

Answers inquiries on sources of revenue, budgetary methods, tax collections, audit procedures, accounting methods, assessing land and buildings, financial organization and administration.

Provides information on sound and economical practices in issuing, marketing, and refunding municipal securities.

Public Administration Service—*850 East 58 Street, Chicago*

Makes surveys and recommends improved financial organization and procedure.

Prepares analyses of financial condition, financial programs, budgets, sinking funds, and pension systems.

Designs and installs budget, accounting, treasury, purchasing, assessing, and tax billing systems.

Assists in the preparation of applications to WPA for reassessment and real estate inventory projects, and furnishes technical supervision in organization, selection of personnel, assignment of duties, design of forms, inspection of field parties, preparation of assessments and record-keeping procedures, in making scientific appraisals of property for taxation.

Furnishes technical assistance in conducting tax collection campaigns.

AMERICAN SOCIETY FOR TESTING MATERIALS—*260 S. Broad Street, Philadelphia*

Offers without charge copies of its Index to ASTM Standards and Tentative Standards. (This lists all materials and subjects covered and sources where standards are published.)

Furnishes officials concerned with building code work copies of ASTM Standards, without charge.

Furnishes information on specifications and tests for engineering materials; will send Society news bulletin to chief city officials.

BUREAU OF PUBLIC ROADS—*Department of Agriculture*

Supplies sinking fund, annuity, and interest tables for 60 intervals and 14 rates of interest for use in bond calculations.

NATIONAL BUREAU OF STANDARDS—*Department of Commerce*

Co-operates in the preparation of federal specifications for a wide range of commodities and compiles lists of firms willing to supply materials guaranteed by them to comply with the requirements of these specifications. These lists and sources of supply relating to 472 federal specifications are available on request.

Publishes national directory of specifications which indexes all available specifications for more than 6,000 commodities.

Publishes an *Encyclopedia of Specifications* of which three volumes dealing with the wood-using industries, non-metallic minerals, and metals have been issued presenting the substance of every nationally recognized specification for the commodities considered.

Makes available for a charge to any municipality the facilities of its public testing laboratories (largest in the country) in testing materials and apparatus.

BUREAU OF CENSUS—*Department of Commerce*

Compiles and publishes financial data relating to revenues, expenditures, assessed valuations, and indebtedness of cities over 100,000.

Compiles and publishes similar financial statistics for smaller cities as a part of its decennial report *Financial Statistics of States and Local Governments.*

FEDERAL DEPOSIT INSURANCE CORPORATION

Provides safety for municipal funds on deposit in FDIC member banks which are subject to special federal scrutiny and are not exposed to "runs."

FEDERAL EMERGENCY ADMINISTRATION OF PUBLIC WORKS

Makes loans by purchasing bonds of borrowers pursuant to approval of application.

Makes loans and/or grants for the construction, repair, and improvement of public highways and parkways, public buildings, and any publicly owned instrumentalities and facilities, such as bridges, tunnels, docks, viaducts, water works, electric power and light plants, canals, markets, etc. Forty-five per cent of the cost is granted, and if desired by the city the remaining 55 per cent is loaned in exchange for the city's bonds.

FEDERAL POWER COMMISSION

Prescribes an accounting system for municipal electric plants using power generated on a federal waterway (a system of accounts applicable for use by any municipal electric plant is now being prepared and will be provided, when completed, to any interested municipality).

HOME OWNERS LOAN CORPORATION

Provides home owners with funds to pay off delinquent taxes before refinancing home mortgages. (Back taxes paid to cities by the HOLC have now passed the $200,000,000 mark.)

BUREAU OF MINES—*Department of Interior*

Prepares specifications for testing and sampling coal and coke and advises municipalities on their purchase.

INTERSTATE COMMERCE COMMISSION

Prescribes for interstate carriers accounting classifications which are also used by municipal traction departments.

RECONSTRUCTION FINANCE CORPORATION

Makes loans on adequate security to any state insurance fund created for the purpose of paying or insuring payment of compensation to injured workmen and those disabled as a result of disease.

Makes loans to funds created by states for the purpose of insuring the repayment of deposits of public moneys of the state or of any political subdivision.

Purchases marketable securities, satisfactory to the Corporation, acquired or to be acquired by the PWA.

Makes loans to or for the benefit of tax-supported public-school districts or other similar public-school authorities in charge of public schools (Public Act No. 325, approved August 24, 1935).

SECURITIES EXCHANGE COMMISSION

Aids municipal security market by empowering private holding companies to buy municipal bonds and obligations without obtaining permission from SEC.

Makes it possible for cities to float bond issues with a minimum of hampering regulation as municipal securities are exempt in the Securities Exchange Act of 1935; city-owned power plants are also exempt from regulation and control of holding companies by SEC.

TREASURY DEPARTMENT

Makes available treasury decisions and rulings, statistics of individual income returns by counties and cities, value of foreign moneys, reports on condition of national banks, etc. (Complete list of statistics and publications on request.)

BUREAU OF INTERNAL REVENUE—*Treasury Department*

Aids local assessing officials in locating personal property, particularly stocks and bonds, by making easily available to them the federal income tax returns. (Public Act No. 40, April 19, 1935, and Treasury regulation issued in December, 1935.)

Municipal Finance Section—*WPA*

Supplies current information on fiscal conditions of state and local governments and a monthly summary of activities of legislatures relating to finance.

Prepares periodic reports on various revenue sources such as sales, income, gas, and liquor taxes and experiences of states in the use of these taxes.

Issues bulletins on changes in the tax sources of the various states.

Maintains a file on state and local fiscal developments.

Prepares periodic reports on relief legislation and sources of state and local relief funds.

CITY PLANNING AND ZONING

American Society of Planning Officials—*850 East 58 Street, Chicago*

Serves as a clearing house for planning information, advising of important activities both in this country and abroad and advising on problems of planning administration.

Aids in developing legislation for state, regional, and local planning, and urban and rural zoning.

Assists in the organization of regional planning conferences.

American Planning and Civic Association—*901 Union Trust Bldg., Washington, D. C.*

Promotes public understanding and support of national, regional, state, and local planning.

National Bureau of Standards—*Department of Commerce*

Has published a model state zoning enabling act and a model city planning enabling act.

General Land Office—*Department of Interior*

Leases to municipalities for public aviation fields any contiguous, unreserved, unappropriated public lands not exceeding 640 acres.

Soil Conservation Service—*Department of Agriculture*

Demonstrates practical soil conservation methods in respective watershed projects in co-operation with farmers, welding all effective methods such as terracing, strip cropping, contour cultivation, gully control, forestation, into a completely balanced plan of land use and land treatment to control soil erosion.

Co-operates with city and county officials in the control of erosion to conserve soil resources, prevent floods, impairment of water supply and siltation of stream channels, drainage ditches, and reservoirs.

Supplies technical and general information on the nature of soil erosion and adaptable measures of control.

National Resources Committee

Makes available to local communities through state planning boards, consultation and advice regarding planning surveys and projects.

Provides in its recent report detailed information on national planning in relation to land use, water resources, surveys, and maps and sets forth a plan for co-ordinated national, state, and local planning.

Supplies up-to-date bibliographies of material relating to city, county, regional, state, and national planning.

Supplies on request copies of state planning laws, some of which define the relations of the state board to local planning agencies.

POLICE

International Association of Chiefs of Police—*City Hall, Wilmington, Delaware*

Distributes through Public Administration Service a standard police adaptability test and model daily and monthly police report forms.

Advises on uniform crime reporting requirements and distributes a guide for preparing annual police reports.

American Prison Association—*135 East 15 Street, New York City*

Maintains a free clearing house on advice and information on the administration of prisons, reformatories, work houses, and jails, on the construction of penal and correctional buildings, and on the treatment of the criminal offender, both inside and outside of institutions.

Bureau for Street Traffic Research—*Harvard University, Cambridge, Massachusetts*

Co-operates with public officials in research on traffic problems, the results of which are made available without charge or at a nominal price to cover the cost of publication.

National Board of Fire Underwriters—*85 John Street, New York City*

Co-operates with municipalities in the investigation and prosecution of arsonists.

National Safety Council—*20 North Wacker Drive, Chicago*

Directs at cost general traffic surveys and special limited traffic studies.

Furnishes at cost educational material including posters, speeches, radio talks, and motion picture films for special safety campaigns.

Furnishes information and advice on traffic ordinances, traffic police regulations, police department administration and organization, and traffic signs and signals.

Conducts an annual national traffic safety contest in which cities may participate without charge.

Public Administration Service—*850 East 58 Street, Chicago*

Prepares and distributes model police legislation, administrative report forms, police record systems, and police adaptability tests.

Advises police departments on organization plans, control systems, crime prevention, communication systems, equipment and training, records and identification systems, and investigation methods.

Scientific Crime Detection Laboratory of Northwestern University School of Law—*222 East Superior Street, Chicago*

(The services below rendered at cost to municipal police officials.)

Identifies firearms from an examination of the ammunition fired therein and examines other firearm evidence such as powder burns and shot patterns, and restores eradicated serial numbers.

Aids in the detection of deception in cases involving all types of offenses by means of its Polygraph or "Lie Detector."

Examines questioned documents for the purpose of determining forgery, authorships, and in the case of typewritten material whether or not a particular typewriter has been used in producing a particular document.

Identifies unknown chemical substances and detects, by means of chemical analysis, specific substances in any given sample of evidence.

Examines the internal organs of deceased individuals to determine the presence or absence of poison.

Analyzes blood samples and blood stains and conducts blood grouping tests.

Conducts microscopic and microchemical examinations of minute particles of evidence such as dust, fingernail scrapings, soil, hair, fibers, metals, cloth, etc., which often reveal valuable information in the prosecution of criminals.

Develops latent fingerprints and makes identifications therefrom.

Examines bombs and other explosives, both prior to and subsequent to the explosion itself.

Maintains facilities for tapping telephone wires and for installing and maintaining dictographs and similar types of equipment.

Preserves for court presentation such evidence as documents, firearms, bullets, bombs, etc., by means of photography and by the method of making moulage casts, which reproduce objects in three dimensions.

WEATHER BUREAU—*Department of Agriculture*

Issues flood warnings which serve to protect human life and property in endangered municipalities.

BUREAU OF MINES—*Department of Interior*

Co-operates with cities to ascertain whether the causes of explosions are criminal or accidental.

NATIONAL BUREAU OF STANDARDS—*Department of Commerce*

Makes identifications, in cases in which the federal government is a party, of typewriting, handwriting, bullets, cartridge cases, and firearms, and analyzes bits of clothing, blood stains, and other evidence found at the scene of the crime.

Supplies information on request to municipal police departments to aid them in the installation of short-wave radio sets.

Makes available a model traffic ordinance and ordinances on traffic signs, signals, and markings.

FEDERAL COMMUNICATIONS COMMISSION

Licenses and assigns frequencies to police and marine fire radio stations.

Renders technical advice in the development of police radio systems.

FEDERAL BUREAU OF INVESTIGATION—*Department of Justice*

Maintains a national clearing house of information on criminals, providing free identification service from an extensive fingerprint file, by wire or mail, to any official law enforcement officers who request it.

Sends free to contributors of fingerprints a monthly bulletin setting out persons whose apprehension is desired by local officials, important police information and articles pertaining to scientific methods in crime detection and criminal apprehension.

Maintains a technical laboratory for the aid of law enforcement agencies, at no cost to them, affording crime laboratory facilities necessary in scientific approach to crime solution.

Collects and compiles crime statistics which are published in a quarterly bulletin, *Uniform Crime Reports,* sent free to city officials.

Maintains a free fingerprint file for civil identification purposes.

COAST GUARD—*Treasury Department*

Renders valuable service to cities in times of flood, hurricanes, fire, and other catastrophes by performing humanitarian work in protecting property and life.

Enforces law upon the sea, and co-operates with municipal authorities in any matters having a bearing upon such activity.

UNITED STATES CIVIL SERVICE COMMISSION

Makes available to municipal personnel agencies and police departments a special police adaptability test which is released through Public Administration Service (850 East 58 Street, Chicago) free of charge to any municipality which agrees to administer the test to its policemen, and to transmit the results to the United States Civil Service Commission.

PUBLIC WELFARE

AMERICAN PUBLIC WELFARE ASSOCIATION—*850 East 58 Street, Chicago*

Maintains field staff which gives technical and consultant advice on relief and public welfare administration.

Serves as a clearing house for information and experiences on all problems in the field of public welfare.

AMERICAN ASSOCIATION OF SOCIAL WORKERS—*130 East 22 Street, New York City*

Participates in studies of existing welfare services in relation to community needs and promotes planning for adequate and modernized services.

Participates in the application of civil service standards to public social work by studying the qualifications needed for specific social work positions, preparing written examinations, and assisting in oral examinations for these positions.

FAMILY WELFARE ASSOCIATION OF AMERICA—*130 East 22 Street, New York*

Gives advice and information through field contacts and correspondence on matters relating to committee, board, and staff organization, relations with other community agencies, and so on.

Advises on training and development of personnel in connection with administration of public relief.

Issues each year an Inter-City Service Directory listing private family agencies and over 600 public welfare and emergency relief agencies in the United States.

NATIONAL PROBATION ASSOCIATION—*50 West 50 Street, New York City*

Conducts city surveys of courts and probation departments.

Drafts laws to extend and improve probation and juvenile courts.

Assists judges in securing competent probation officers.

Arranges special conferences and institutes for the training of probation officers.

Serves as a clearing house for information on probation, juvenile courts, and domestic relations courts.

Furnishes information and assists in the organization of councils for the prevention of delinquency.

PUBLIC ADMINISTRATION SERVICE—*850 East 58 Street, Chicago*

Makes surveys and advises on the reorganization of welfare and relief agencies.

Prepares manual of instructions and installs improved procedures for all branches of welfare and relief work.

Advises local relief agencies on the improvement of administrative, financial, and accounting records and technical welfare procedures.

BUREAU OF HOME ECONOMICS—*Department of Agriculture*

Makes available data based on research in foods, nutrition, household textiles, and clothing.

BUREAU OF CENSUS—*Department of Commerce*

Publishes decennial statistics relating to inmates of institutions including paupers, insane, prisoners, and juvenile delinquents.

FEDERAL EMERGENCY RELIEF ADMINISTRATION

(Distribution of funds to state ERA's was abandoned in December, 1935.)

Supplies on request data showing the number of persons employed on work relief by states; also data showing the number of families, single persons, and total persons receiving relief from all public funds, as long as the reporting services are maintained by the State Emergency Relief Administrations, these data being released monthly. Data for 146 principal cities are available separately.

Makes available information on numerous aspects of the relief problem and on the characteristics of people receiving relief, etc.

FEDERAL SURPLUS COMMODITIES CORPORATION

Removes surpluses from open market, processes them, and distributes them to state and local relief administrators for distribution to relief clients to supplement the ordinary relief contributions.

Aids in improving the general systems of commodity distribution for relief purposes by providing information on effective methods and by advising on the actual distribution.

BUREAU OF LABOR STATISTICS—*Department of Labor*

Issues bulletins on wages, retail prices, and cost of living in cities.

CHILDREN'S BUREAU—*Department of Labor*

Collects and publishes current statistics, largely from urban areas, on child labor, juvenile courts, and other phases of child and family welfare.

Makes special studies of child welfare conditions at the request of local authorities, if resources permit.

Publishes reports on child labor, juvenile delinquency, illegitimacy, juvenile courts, and family income in relation to child welfare, and renders consultative services in these fields on request of local officials or organizations.

Administers provisions of the Federal Social Security Act authorizing grants in aid to states for welfare services for the protection and care of homeless, dependent, and neglected children in danger of becoming delinquent.

Consults with state agency with regard to development and execution of state plans for these services. Will publish reports of research and other informational material with regard to work under the Act.

WOMEN'S BUREAU—*Department of Labor*

Publishes bulletins recommending standard work conditions which will safeguard the health of women workers, such as sanitary drinking facilities and industrial lighting.

Supplies advice, charts, reports, and exhibit material on employment conditions and problems of wage earning women in specific industries, standards on employment for women of interest to municipal employment offices, and material for use in civic and vocational guidance classes.

UNITED STATES EMPLOYMENT OFFICE—*Department of Labor*

Co-ordinates and assists in the operation of state employment services in 34 states which have become affiliated with it under the terms of the Wagner-Peyser Act and have thereby received federal funds on a matched basis. Co-operates in the operation of municipal employment offices through relations with state employment services. Establishes and maintains standards in state employment services.

Operates offices of the National Re-employment Service in areas not served by permanent offices of state employment services.

Combined state employment services and national re-employment services operate 722 district employment offices and over 1,300 branch employment offices.

Makes occupational research studies regarding employment opportunities and techniques.

Collects and publishes material on trends of employment as reflected in registration and placement data.

Publishes monthly the *Employment Service News* containing information on employment office principles and practice.

NATIONAL YOUTH ADMINISTRATION

Provides funds for the part-time employment of needy school, college, and graduate students to enable them to continue their education.

Stimulates and makes possible the development of socially desirable projects and enterprises designed to benefit youth generally. Many of these projects extend the existing educational and recreational facilities of camps, schools, and community centers.

Provides part-time employment not only on NYA but on WPA projects for young people between the ages of 16 and 25 from relief families.

Encourages and establishes job counseling training and placement services for young people.

SOCIAL SECURITY BOARD

Charged with duty and responsibility of approving state plans for old-age assistance, aid to dependent children, aid to the blind, and the administration of state unemployment compensation laws; and certifies these state plans and estimates to the Secretary of the Treasury for payment of grants-in-aid to the states.

Co-operates with state agencies administering old-age assistance, aid to dependent children, aid to the blind, and unemployment compensation; and furnishes technical assistance on these subjects.

Furnishes legislative reference service to the states.

Publishes results of research on federal, state, and foreign social security legislation.

Supplies on request data on unemployment compensation, old-age benefits, aid to the needy aged, dependent children, and the blind; and other statistics bearing upon social security.

Will answer inquiries of employers, employees, public officials, and other persons interested in the Social Security Act.

Supplies information through regional and district offices.

WORKS PROGRESS ADMINISTRATION

Maintains general administrative supervision of Works Program, co-ordinating all projects operated with funds from the Emergency Relief Act of 1935, by departments and agencies of the federal government.

Operates program of works projects initiated and sponsored by states, counties, and municipalities of the country.

Supervises transfer of employable relief workers to projects through the United States Employment Service.

Maintains records and reports on occupational characteristics of certified relief workers; project applications and allocation of funds; employment, payrolls, and expenditures; individual project records; and statistics on the progress of the program as a whole.

PARKS AND RECREATION

NATIONAL RECREATION ASSOCIATION—*315 Fourth Avenue, New York City*

Answers inquiries concerning the organization and administration of recreation activities such as playgrounds, swimming pools, wading pools, beaches, athletic fields, community centers, and a wide range of other community recreational activities.

Provides field consultants to park and recreation directors; makes surveys and conducts training courses for leaders.

Provides field and correspondence service to school physical directors and educational departments; issues monthly bulletins.

Issues manuals, handbooks, and reference materials on all phases of municipal recreation.

Conducts institutes for the training of local recreation leaders; provides a clearing house on available recreation positions.

BUREAU OF PLANT INDUSTRY—*Department of Agriculture*

Answers inquiries on plant problems relating to identification of plants, new species and varieties, kinds of diseases and methods of eradication and control, and methods of breeding and culture.

Advises on selection of shrubbery, grasses, trees, and other plants for homes, parks, playgrounds, lawns, and golf courses.

Makes available important publications which (1) aid in the selection of trees suitable for streets and parks and which contain advice on scientific care of such trees; (2) contain information on planting and care of vegetable, fruit, and flower gardens, horticultural exhibits, arboreta, botanical gardens, transplanting trees and shrubs, and weed control.

BUREAU OF BIOLOGICAL SURVEY—*Department of Agriculture*

Advises on many matters concerning wildlife in park areas—methods of attracting birds to parks, care and management of birds and mammals, etc.; and supplies technical advice in plans to create civic wildlife sanctuaries.

Furnishes state and municipal parks, zoos, and game preserves, without cost (except transportation, corralling, and crating charges), buffalo, elk, and sometimes deer, from surpluses on big-game preserves.

BUREAU OF CHEMISTRY AND SOILS—*Department of Agriculture*

Consults with municipal officials on soil problems in connection with development of park areas; aids in selection of airport site as concerns soil conditions.

BUREAU OF ENTOMOLOGY AND PLANT QUARANTINE—*Department of Agriculture*

Advises officials in eradication and control of insects and plant pests; supplies information on protecting shade trees, shrubs, and flower gardens from insect pests.

UNITED STATES FOREST SERVICE—*Department of Agriculture*

Provides parks, playgrounds, and tourist camps in national forests, and issues permits for the administration by cities of municipal recreation camps located in the national forests.

Provides detailed information on prevention and control of forest fires.

Protects watershed areas in national forests that contain streams supplying water for cities.

Maintains public hunting and fishing areas within national forests; also game refuges for preservation of wildlife.

Constructs roads leading to municipal water and power improvements and recreation areas within national forests when such roads coincide with forest development road plan.

Furnishes technical aid and advice in the protection and management of municipal forests.

BUREAU OF FISHERIES—*Department of Commerce*

Gives technical advice in regard to the establishment and care of public aquaria.

Acts in an advisory capacity to cities which practice fish culture in their own controlled ponds.

Assists cities in the formulation of regulations regarding the sale of game fish.

Maintains 84 hatcheries and substations for the purpose of aiding in stocking streams or lakes in municipal park systems.

Makes surveys of streams and lakes to determine effect of pollution on fish, and suggests remedial measures.

NATIONAL PARK SERVICE—*Department of Interior*

Determines location of CCC camps in national, state, and metropolitan park areas, has general oversight of park design and construction, and the development of such areas in which work is undertaken by CCC camps.

Consults with local park authorities on designs and specifications for several different types of park facilities, such as picnic areas, tables, benches, toilets, picnic shelters, family camps, etc.

Furnishes printed material on the 130 areas and system of National Capital Parks, all of which come under the jurisdiction of the National Park Service.

Administers for the Resettlement Administration the development of recreational facilities on the lands in its land utilization program with special reference to development of 46 recreational demonstration projects.

General Land Office—*Department of Interior*

Sells or leases unreserved non-mineral public lands to municipalities for recreational purposes.

Leases for public aviation fields any contiguous unreserved and unappropriated public lands not exceeding 640 acres.

Office of Education—*Department of Interior*

Provides information concerning the use of school buildings and grounds for community recreation purposes.

Bureau of Labor Statistics—*Department of Labor*

Makes available detailed information on municipal park and recreation areas in the United States.

Children's Bureau—*Department of Labor*

Publishes reports on subjects connected with recreation, such as development of leisure-time programs, regulation of public dance halls, and games for organized play.

Public Health Service—*Treasury Department*

Provides information concerning the sanitation of various park and recreation facilities such as swimming pools, bathing beaches, camps, toilets, water supply, etc.

Co-operates with and advises the National Park Service in the sanitation of national parks.

PUBLIC HEALTH

American Public Health Association—*50 West 50 Street, New York City*

Maintains a free information and consultation service on any problem in health administration, and, at the request of city officials, makes surveys of health department activities with recommendations for improving health service.

Conducts annual city and rural health conservation contests in conjunction with the United States Chamber of Commerce.

Promotes standards for the guidance of public health workers.

Is making an analytical study of health department expenditures and personnel for cities and counties of various sizes.

Maintains an employment service which records all known vacancies in the public health field and keeps up-to-date a list of available health personnel.

Distributes free of charge an annually compiled list of over a thousand books on health and allied subjects.

National Committee for Mental Hygiene—*50 West 50 Street, New York City*

Advises hospital executives on administrative and professional problems; assists architects and institutional officials in planning new construction; and maintains a file of building plans for this purpose.

Functions as a national consultation bureau to cities and communities interested in child guidance work; assists in organizing psychiatric clinics for children and adults, and in the training of psychiatric personnel; co-operates with public school systems in establishing special classes, child guidance departments, and other mental health services; and advises public welfare departments, child caring, and family agencies, juvenile and criminal courts, probation officers, health officials, and others dealing with mental health problems.

NATIONAL ORGANIZATION FOR PUBLIC HEALTH NURSING—*50 West 50 Street, New York City*

Promotes the development of standards and extension of public health nursing.

Maintains a central information bureau and advisory and consultation service on organization and administrative problems.

BUREAU OF AGRICULTURAL ECONOMICS—*Department of Agriculture*

Inspections are made upon request, and certificates issued as to the quality and condition of various farm products. This service is available to any financially interested party and fees are charged to cover the cost of the service.

Information is published on the production and farm value of various classes of crops and livestock, and during the growing season estimates and forecasts are made of the probable production.

BUREAU OF ANIMAL INDUSTRY—*Department of Agriculture*

Confers, through federal meat inspectors, with local officials in matters relating to inspection of meats.

Furnishes advice in drafting ordinances on meat inspection and makes suggestions for an adequate system of inspection.

BUREAU OF BIOLOGICAL SURVEY—*Department of Agriculture*

Aids in directing work of rat control in cities, although concerned chiefly with wildlife research and management.

BUREAU OF DAIRY INDUSTRY—*Department of Agriculture*

Acts in an advisory capacity on milk ordinances and on methods of farm and city milk plant inspection.

Advises local officials on laboratory control of milk and its products.

Makes sanitary surveys occasionally for cities where necessary to determine proper inspection methods.

Supplies sample score cards to be used in rating dairies.

FOOD AND DRUG ADMINISTRATION—*Department of Agriculture*

Enforces the food and drugs act and five other acts; supplies information on the legal labeling of foods, drugs, insecticides, fungicides, and caustic poisons.

Supplies information as to composition of food, methods of analysis, etc.

Advises on administrative procedure in food inspection.

BUREAU OF THE CENSUS—*Department of Commerce*

Publishes *Weekly Health Index,* giving for 86 large cities, on the basis of telegraphic returns, the total number of deaths, death rate, number of deaths under one year of age, and infant mortality rate, as compared with previous year.

Publishes annual reports giving the total number of deaths classified by principal causes for cities of more than 100,000.

Publishes every four weeks a *Summary of Mortality from Automobile Accidents,* giving for 86 large cities the deaths due to that cause, distinguishing those due to accidents within the city limits.

Public Health Service—*Treasury Department*

Investigates and issues reports on the cause and control of disease.

Makes reports on health administration practices and matters of interest to state and municipal health officers.

Supervises the manufacture and sale of biological products used in the prophylaxis and treatment of human diseases.

Conducts the United States quarantine stations to prevent the introduction of diseases from abroad into the United States.

Supplies direct assistance on projects having wide significance such as disposal of waste, water purification, industrial hygiene.

Makes surveys of entire city health administration at request of city officials in so far as personnel and funds permit.

Gives expert advice and assistance to cities in the event of epidemics or unusual outbreaks of disease when such service is not available through ordinary sources.

Makes sanitary surveys of physical conditions such as water supply, sewerage system, garbage disposal, and other matters affecting public health.

Makes available a standard milk ordinance and standard milk control code, and recommends what is considered satisfactory compliance.

Makes milk sanitation surveys and computes ratings for cities which have adopted standard milk ordinance and co-operates with states and municipalities in milk sanitation.

Makes venereal disease prevalence surveys.

Examines specimens forwarded by cities and makes reports without cost to local health departments in rare or unusual cases affecting general public health.

Assists in organizing and supporting county health departments, many of which serve smaller cities.

Makes available weekly through the *Public Health Reports* (free to city health officers) current information on prevalence of diseases in cities and results of investigation on control and prevention of diseases.

Publishes current mortality and morbidity statistics which are valuable to health officers.

Supplies free information service to cities on all local health problems; participates in local health education campaigns.

Operates an institution for lepers to which persons from any section of the country may be sent, and two narcotic farms for the care and treatment of drug addicts.

Makes available decisions of courts of last resort having a bearing on public health administration; citations to state laws and regulations relating to public health; and directories of full-time city and county health officers.

Issues semi-monthly, for Public Health Service officers only, a mimeographed bulletin, *The Hospital News,* directing attention to reports on clinical research, treatment, case histories, practices and observations, and administrative information of value to hospital personnel.

Issues monthly *Venereal Disease Information* containing articles and abstracts relating to clinical and administrative matters concerning venereal disease control.

Issues information quarterly on important state and local activities for the betterment of negro health.

Makes available annual summaries of the number of cases of and deaths from important notifiable diseases in states and in cities over 100,000 population.

Bureau of Mines—*Department of Interior*

Makes available information on studies of the effects on health of breathing mineral dust.

Makes surveys on the extent of pollution of harbor waters by oil discharged by steamers.

Conducts sanitary surveys in mining towns.

Advises cities on problems of stream pollution caused by acid mine drainage.

Children's Bureau—*Department of Labor*

Prepares and distributes bulletins on child care and training and on maternal health.

Publishes technical reports on child and maternal health and infant and maternal mortality and renders consultative services in these fields on request of local officials or organizations.

Makes special studies, if resources permit, on matters pertaining to child and maternal health, on request of local authorities.

Administers provisions of the Federal Social Security Act authorizing grants in aid to states for maternal and child-health services and services for crippled children. Consults with state agency with regard to development and execution of state plans for these services. Will publish reports of research and other informational material with regard to work under the Act.

HOUSING

National Association of Housing Officials—*850 East 58 Street, Chicago*

Serves as clearing house and source of information on all phases of public housing and the public regulation of private housing.

Maintains a bulletin and publication service to members and supplies nonmembers with special publications upon request.

Offers a free but limited field consulting service to local official and semiofficial groups interested in organizing housing programs.

Engages from time to time in special activities such as training for public housing management positions.

Housing Division, Public Works Administration

Sends to cities interested in low-rent housing field representatives to consult with local groups and prepare for initiating projects. If project is approved and federal funds are available, it constructs project and either manages directly or arranges with a local housing authority for management. Now completing the first American demonstration program of low-rent housing, entailing construction of 48 low-rent housing projects in 35 cities and two island possessions of the United States.

Publishes and distributes studies on slum costs, digests of current housing material, bulletins on low-rent housing.

Suburban Resettlement Division—*Resettlement Administration*

Constructs rural-industrial communities within commuting distance of industrial centers. Houses and apartments are rented to industrial workers and part and full-time farmers. Ownership of communities is transferred after construction to non-federal, non-profit corporations, which collect rents and pay normal taxes to local government.

Low-Cost Housing Division—*Federal Housing Administration*

Insures against possible loss part of the loan made by a lender (which may be a public agency) to a large-scale low-cost housing project which meets its approval.

(Does not construct, own, or manage projects.)

FIRE

National Fire Protection Association—*60 Batterymarch Street, Boston*

Acts as a clearing house for all that is authoritative on the subject of fire waste, fire protection, and fire prevention.

Makes available engineering standards and regulations for fire protection and safeguarding hazards which are useful as a basis for municipal legislation.

Publishes and promotes model ordinances for the control of fire hazards.

Maintains a staff of field engineers to assist municipalities throughout the United States and Canada in the organization and administration of their fire prevention activities.

Makes surveys of municipal facilities for fire protection and recommends methods for reducing municipal fire losses.

Provides useful information and assistance to over 10,000 volunteer fire departments through its Volunteer Firemen's Section.

Promotes general recognition of the National Electrical Code governing the safe installation of electric wiring and equipment.

Supplies educational material for fire prevention campaigns.

International Association of Fire Fighters—*A. F. of L. Building, Washington, D. C.*

Makes available statistics regarding salaries, pensions, and working conditions of fire department employees.

Makes available statistics showing fire losses, number of pieces of apparatus, fire department appropriations, number of firemen, etc.

National Fire Waste Council—*U. S. Chamber of Commerce, Washington*

Sponsors annual fire waste contest in cities.

Promotes the fire college movement and training of firemen.

National Board of Fire Underwriters—*85 John Street, New York City*

Makes extensive surveys, without cost, of all fire protection facilities and of physical conditions in mercantile and manufacturing districts, followed by a report with suggestions for correcting defects.

Offers advice on proper types of construction, protection of hazards, and installation of private fire protection equipment.

Reviews and criticizes proposed municipal building codes.

Co-operates with municipalities in the investigation and prosecution of arsonists.

Furnishes advisory service on the adequacy and effectiveness of water supply systems, fire departments, and fire alarm systems.

Supplies educational material for fire prevention campaigns, model ordinance and codes, recommended regulations, etc.

PUBLIC ADMINISTRATION SERVICE—*850 East 58 Street, Chicago*

Makes administrative surveys of the lay-out of districts, equipment, records, training programs, and fire prevention methods.

UNDERWRITERS' LABORATORIES—*207 East Ohio Street, Chicago*

To reduce loss of life and property by fire and accident, conducts practical and independent investigations on devices, systems, and materials to determine and minimize the hazards.

Furnishes on request lists of approved products complying with the safety standards of Underwriters' Laboratories.

Inspects factories in which approved products are manufactured to insure safe construction.

BUREAU OF CHEMISTRY AND SOILS—*Department of Agriculture*

Furnishes advice on methods of preventing and controlling dust explosions and on spontaneous heating and ignition.

OFFICE OF INFORMATION—*Department of Agriculture*

Provides officials with information on rural community fire departments, dust control in grain elevators, fire and explosion hazards in dusty industries, forest fires, weather conditions, etc.

WEATHER BUREAU—*Department of Agriculture*

Furnishes statistics of wind force and direction which aid in determining the origin of fires resulting from flying sparks.

Advises fire departments, on request, concerning cold waves, serving to warn the department of a possible increase in fires from overheated stoves, furnaces, etc.

NATIONAL BUREAU OF STANDARDS—*Department of Commerce*

Makes available specifications for manual fire alarm systems; data on automatic sprinkler protection of airplane hangars, etc.

Makes tests of fire resisting properties of building materials.

Makes available manual of fire loss prevention that is extremely valuable to fire departments.

BUREAU OF MINES—*Department of Interior*

Advises regarding the selection and use of gas masks and oxygen breathing apparatus for city fire departments.

Assists cities in dust explosion prevention work by supplying lecture material, demonstrations, motion pictures, and data on dust explosion hazards.

OFFICE OF EDUCATION—*Department of Interior*

Co-operates with cities in developing training programs for firemen and publishes a textbook for teaching fire fighting.

Maintains a staff of instructors who aid, through state vocational boards, in conducting local training schools for firemen.

PUBLIC WORKS

JOINT SECRETARIAT, AMERICAN SOCIETY OF MUNICIPAL ENGINEERS AND INTERNATIONAL ASSOCIATION OF PUBLIC WORKS OFFICIALS—*850 East 58 Street, Chicago*

Maintains information service on public works and municipal engineering problems.

Prepares special reports on current problems and collects data on costs and methods of public works departments.

Prepares and distributes standard specifications for various types of public works construction.

Prepares and distributes manuals of practice for selected fields of public works activity.

Conducts research in public works and municipal engineering administration and methods.

AMERICAN ENGINEERING COUNCIL—*744 Jackson Place, Washington, D. C.*

Recommends, on request of municipal officials, consulting engineers or engineering firms for specific kinds of municipal work.

Obtains information from bureaus of the federal government on the request of municipal officials.

Appoints through its member organizations engineering committees to study problems in any locality in which an engineering society is located.

AMERICAN ROAD BUILDERS' ASSOCIATION—*National Press Building, Washington, D. C.*

Makes available through its several research committees valuable reports relating to the construction and maintenance of streets and highways.

HIGHWAY RESEARCH BOARD, NATIONAL RESEARCH COUNCIL—*2101 Constitution Avenue, Washington, D. C.*

Serves as a clearing house for highway and municipal engineers on highway research information relating to finance, economics, design, material, construction, maintenance, and traffic.

PUBLIC ADMINISTRATION SERVICE—*850 East 58 Street, Chicago*

Conducts surveys of public works and municipal engineering administration and methods.

Installs comprehensive records, cost accounting, and general accounting systems.

BUREAU OF ENTOMOLOGY AND PLANT QUARANTINE—*Department of Agriculture*

Advises on methods of eradication and control of insects which interfere with the successful operation of sewage disposal plants.

BUREAU OF CHEMISTRY AND SOILS—*Department of Agriculture*

Aids in the selection of airport sites as concerns soil conditions.

OFFICE OF INFORMATION—*Department of Agriculture*

Issues publications, as well as releases to the press and radio, covering such subjects as highway construction and rural engineering.

SOIL CONSERVATION SERVICE—*Department of Agriculture*

Advises municipalities on request regarding all matters pertaining to control of soil erosion, soil conservation, flood prevention, water supply protection, and protection of stream channel municipal reservoirs and irrigation systems from damage by silt.

Supplies adequate information on the nature and extent of erosion for any locality in the country.

WEATHER BUREAU—*Department of Agriculture*

Supplies basic meteorological information which enables municipal officials to plan for snow removal, protection of water-cooled gasoline engines, protection of undried concrete paving work and sewer excavations, the shifting of laborers from work hampered by the weather to work necessitated by the weather, and more effective methods of heating buildings and of constructing sewers.

Furnishes data regarding rainfall which are useful in selecting reservoir sites and in connection with construction of water works, bridges, and culverts and storm sewer systems.

Furnishes river data which are utilized by filtration plants in developing methods of purifying water used for drinking purposes.

Furnishes river data which are necessary in studies of stream flows, dredging operations, dam construction, and in practically every phase of bridge building, levee work, and general river improvement.

(Above information available by telephone any hour of the day from nearest weather bureau office, by correspondence, and from daily weather maps.)

BUREAU OF AIR COMMERCE—*Department of Commerce*

Assists municipalities through correspondence in connection with their airport problems.

Co-operates in Works Progress Administration airport development program by examining proposed new airport and improvement projects to determine suitability from the technical viewpoint, in so far as aëronautics is concerned.

Sends representatives in the case of scheduled air line terminals to inspect airports or proposed sites.

Inspects scheduled air transport airports for compliance with minimum requirements governing their use as airline stops.

Publishes bulletins on the design and management of airports and a bulletin listing all the airports in the United States and their facilities; also issues weekly notices of new airports and navigation aids.

Furnishes information for use in establishing roof markings to identify cities for airmen in flight.

Maintains a register of licensed and identified aircraft and licensed airmen; furnishes information with respect to these licenses upon request.

Bureau of Public Roads—*Department of Agriculture*

Supervises the administration of federal aid for highways in the various states, part of which is expended within cities.

Supplies data on results of research on problems of highway design, construction, administration, and finance.

Complies with all municipal requests for information which it has available, although primarily concerned with rural roads and their extension into and through cities.

Bureau of Lighthouses—*Department of Commerce*

Consults with and furnishes information to municipal authorities regarding the establishment and maintenance of aids to navigation required for municipal purposes.

Prescribes and issues regulations for the lighting of bridges maintained by municipalities over navigable waters.

Furnishes to municipalities at reasonable cost buoys and other special equipment that are not usually obtainable in the general market.

Co-operates with municipalities on all lighthouse matters, through district offices maintained in principal sea and lake ports.

National Bureau of Standards—*Department of Commerce*

Offers facilities of the largest public testing laboratory in the country, for a charge, to any municipality which wishes to have materials tested.

Coast and Geodetic Survey—*Department of Commerce*

Furnishes available triangulation and leveling control data to municipalities as a basis for local surveys.

Makes available a manual on city surveys and several new publications on use of plane co-ordinates.

Provides upon request copies of original topographic and field records of conditions when surveys are made, which are valuable for use in litigation over land ownership and studies of coastal erosion.

Issues complete nautical charts of coasts, large-scale harbor charts, and aëronautical charts which are useful for geographic purposes.

Distributes data on inland and coastal waters, tides, and currents; supplies information of value to regions subject to earthquakes.

United States Shipping Board Bureau—*Department of Commerce*

Makes studies of individual ports which are published and made available at low price.

Advises with local communities regarding the appropriate location and plan of construction of wharves, piers, and water terminals.

Investigates any matters that may tend to promote or encourage the use by vessels of ports adequate to care for the freight which would naturally pass through such ports.

Federal Emergency Administration of Public Works

Makes loans and/or grants for the construction, repair, and improvement of public highways and parkways, public buildings, and any publicly owned instrumentalities and facilities, such as bridges, tunnels, docks, viaducts, water works, electric power and light plants, canals, markets, etc. Forty-five per cent of the cost is granted, and if desired by the city the remaining 55 per cent is loaned in exchange for the city's bonds.

INLAND WATERWAYS CORPORATION

Advises with cities upon request on problems relating to inland water terminal facilities.

BUREAU OF MINES—*Department of Interior*

Conducts research on the solution of problems involving dangerous accumulation of sewer gas and sewer gas explosions.

Advises with cities on the safe storage and use of explosives in blasting for city developments and roadways.

GENERAL LAND OFFICE—*Department of Interior*

Leases for public aviation fields any contiguous unreserved and unappropriated lands not exceeding 640 acres.

GEOLOGICAL SURVEY—*Department of Interior*

Publishes topographic and other maps, and many reports on geology, mineral, and water resources, stream flow records, and the utilization and control of waters which are helpful to public works departments.

Furnishes information as to practical sources and available amounts of needed mineral supplies which are useful for road building material.

TREASURY DEPARTMENT

Sells to cities at modest prices certain federal buildings and sites which have been supplanted by new structures.

Deeds to municipalities, without cost, such areas of federal building sites as may be desired for a comprehensive street program.

COAST GUARD—*Treasury Department*

Regulates movements and anchorages of vessels in ports and harbors where federal regulations are in force.

Advises cities on all marine affairs.

PROCUREMENT DIVISION—*Treasury Department*

Compiles data on the volume of total construction expressed in dollars and contracts awarded, volume of public works construction expressed by bonds of surety companies, and cost of construction expressed in value of construction materials.

CHIEF OF ENGINEERS—*War Department*

Co-operates with municipal authorities through its district and division engineers in furnishing information pertaining to the lay-out of port improvements, harbor lines, location of bridges, piers, wharves, and terminal facilities, regulations for the operation of bridges over navigable waters, and the issuance of federal permits for structures or changes in navigable waters.

Prepares detailed engineering data on flood control in the alluvial valley of the Mississippi River and the Sacramento River.

Prepares detailed engineering data which may be examined by municipal officials at district and division offices on the preservation and maintenance of rivers and harbors, and inland and intra-coastal waterways, including the extent and depth of channels, breakwaters, locks and dams, and laws pertaining to traffic regulations and commerce.

Executes surveys of streams and waterways for the formulation of plans and improvements in the interest of navigation, power development, flood control, irrigation, and publishes data relating to tidal variation at ports.

Issues a series of publications describing the port facilities, harbor capacity, and transportation and rail terminals for ports and harbors on the Great Lakes and sea coasts.

REGULATORY INSPECTION

BUREAU OF CHEMISTRY AND SOILS—*Department of Agriculture*

Furnishes advice and publishes material on methods of preventing and controlling dust explosions.

BUREAU OF ENTOMOLOGY AND PLANT QUARANTINE—*Department of Agriculture*

Assists in drafting building code provisions for the control of insects which destroy timbers in buildings, such as termites.

Suggests remedies for the control of insects which become municipal problems.

NATIONAL BUREAU OF STANDARDS—*Department of Commerce*

Co-operates with cities in the formulation and administration of safety codes for the regulation of elevators, dumb waiters, escalators, window cleaning, etc., many of which have been prepared by the Bureau.

Assists municipalities with problems arising in the preparation and revision of building and plumbing codes.

Collects and disseminates information on the status of building and plumbing code requirements with particular reference to extent and deviation from established standards.

Encourages the use of standards for quality of building materials and standard methods of testing.

Assists cities in the drafting and administration of weights and measures ordinances.

BUREAU OF MINES—*Department of Interior*

Makes studies and issues reports on efficiency in the use of fuels, which enable cities to attack the problem of smoke abatement.

Conducts research on problems relating to the ventilation of tunnels.

BUREAU OF LABOR STATISTICS—*Department of Labor*

Issues publications relating to safety codes in a wide range of fields.

MUNICIPAL UTILITIES

AMERICAN WATER WORKS ASSOCIATION—*29 West 39 Street, New York City*

Makes available information on standard practices in water works management and prepares standard specifications.

Answers inquiries on all matters pertaining to water works.

AMERICAN GAS ASSOCIATION—*420 Lexington Avenue, New York City*

Makes available at low cost a large number of technical bulletins and pamphlets on the management and operation of gas works.

EDISON ELECTRIC INSTITUTE—*420 Lexington Avenue, New York City*

Makes available at low cost a large number of technical bulletins and pamphlets on the management and operation of electric light and power plants.

NATIONAL BOARD OF FIRE UNDERWRITERS—*85 John Street, New York City*

Furnishes advisory service on the adequacy and effectiveness of water supply systems.

PUBLIC ADMINISTRATION SERVICE—*850 East 58 Street, Chicago*

Surveys organization, administration, and financial operations of utilities.

Designs and installs billing, finance, accounting, and cost systems.

PUBLIC OWNERSHIP LEAGUE OF AMERICA—*127 North Dearborn Street, Chicago*

Assists individuals, organizations, municipal, district, state, and federal authorities with information, legal, engineering, financing, and other services required in the acquisition and successful operation of municipal and public projects.

BUREAU OF AGRICULTURAL ECONOMICS—*Department of Agriculture*

Comprehensive information is issued on the market supply and demand, commercial movement, market prices, etc. of a large number of farm products.

Information is furnished and advice given upon request on various purchasing and marketing problems.

UNITED STATES FOREST SERVICE—*Department of Agriculture*

Protects watersheds within the national forests, upon which many municipalities are dependent for water supply.

Issues permits for the development of municipal water supply systems in national forests.

Furnishes technical assistance and advice to municipalities on watershed protection problems.

Makes investigations which are requisite to the issuance of special permits to municipalities by the Federal Power Commission for the use of water power from national forest streams.

Co-operates with municipal relief and welfare authorities in providing unemployment relief work.

Maintains transient work camps in co-operation with Transient Relief Bureau.

BUREAU OF THE CENSUS—*Department of Commerce*

Publishes quinquennial statistics on electrical utilities.

FOREIGN-TRADE ZONES BOARD—*Department of Commerce*

Grants to corporations, both public and private, the privilege of establishing, operating, and maintaining foreign-trade zones in or adjacent to ports of entry under the jurisdiction of the United States.

NATIONAL BUREAU OF STANDARDS—*Department of Commerce*

Collects and distributes information regarding standards for electric and gas service.

Conducts research on methods of reducing the losses which result from corrosion of underground pipe-lines, including natural soil corrosion and electrolysis which occurs when current utilized by utilities is returned to the power plant via gas and water pipes and cables.

FEDERAL POWER COMMISSION

Issues licenses to municipalities permitting the use of public lands for the construction, operation, and maintenance of dams, water conduits, reservoirs, power houses, transmission lines, and other works necessary or convenient for the generation of electricity by water power.

Issues licenses permitting the construction of projects on navigable streams or other waters under federal jurisdiction.

Prescribes an accounting system for a municipal plant having a license from the Federal Power Commission.

Provides to any interested city a system of accounts now in preparation that will be applicable in its major features to any municipality operating its own electrical plant.

Investigates, compiles, and analyzes through its electric rate surveys the rates charged for electrical energy to residential, rural, commercial, and industrial consumers throughout the United States, by private and municipal corporations.

FEDERAL PUBLIC WORKS ADMINISTRATION

Makes available under certain conditions loans and grants for construction and extensions of public utilities.

FEDERAL TRADE COMMISSION

Proceeds against those employing unfair methods of competition if such proceedings are in the interest of the public.

Investigates conditions in interstate trade and industry, such as the Power and Gas Inquiry.

BUREAU OF MINES—*Department of Interior*

Conducts research the results of which are distributed in technical publications on the technology of natural gas and artificial city gas.

GENERAL LAND OFFICE—*Department of the Interior*

Permits issued to municipalities authorizing the use of public or reserved lands, except those in national forests, for a steam plant to generate electricity, for transmission lines to convey power so generated and for any of the other purposes enumerated in the act such as for water plants, reservoirs, ditches, etc. for storing and conveying water for municipal purposes.

GEOLOGICAL SURVEY—*Department of Interior*

Gives information as to practical sources and available amounts of natural gas.

Co-operates with cities on a share-the-cost basis in the investigation of surface and underground waters with reference to their quantity, quality, availability, control, and utilization.

Co-operates with municipalities in examining geological conditions that affect the suitability of areas or sites for reservoirs, dams, and aqueducts.

BUREAU OF RECLAMATION—*Department of Interior*

Sells under contract surplus electric power to cities located near its projects.

INTERSTATE COMMERCE COMMISSION

Prescribes for interstate carriers accounting classifications which also are used by municipal traction departments.

BUREAU OF LABOR STATISTICS—*Department of Labor*

Publishes regularly information concerning typical bills and labor costs in utility services.

RURAL ELECTRIFICATION ADMINISTRATION

Receives applications for the loan of funds for construction of rural distribution systems; passes upon such applications with view of determining whether or not the projects will be self-liquidating on a 20-year, 3 per cent basis; and lends money for such projects as meet this requirement.

Assists borrowers of funds in certain engineering and legal phases of the projects.

TENNESSEE VALLEY AUTHORITY

Sells electric power to cities and other local public agencies, retaining control over resale rates and supervision over accounting methods and operation of the distributing agency.

Furnishes information regarding valuation, cost, and rates for electric service in communities within reach of the Authority.

Co-operates with municipalities affected by or participating in the Authority's program of flood control, navigation, erosion control, the disposal of surplus power and related projects in the drainage basin of the Tennessee River, which includes parts of Virginia, North Carolina, Georgia, Tennessee, Alabama, Mississippi, and Kentucky.

EDUCATION

DEPARTMENT OF SUPERINTENDENCE, N. E. A.—*1201, 16 Street, NW, Washington, D. C.*

Aids superintendents by means of bibliographies, reports, and statistical tabulations on questions met in administering local school systems.

Makes available practical material on such subjects as school finance, teacher participation, public relations, and school budgets.

AMERICAN ASSOCIATION FOR ADULT EDUCATION—*60 East 42 Street, New York City*

Offers free information service on all forms of adult education.

Arranges conferences and co-operates with local communities in the organization of study groups or the establishment of special agencies for adult education.

AMERICAN COUNCIL ON EDUCATION—*744 Jackson Place, Washington, D. C.*

Acts as a general clearing house for educational problems in all fields.

Directs the American Youth Commission which is concerned with agencies and problems of youth.

Interprets the functions and organization of educational agencies in relation to law.

Offers comprehensive financial advice to educational institutions and agencies through the financial advisory service.

Prepares guides to educational films.

NATIONAL CONGRESS OF PARENTS AND TEACHERS—*1201, 16 Street, NW, Washington, D. C.*

Publishes books and pamphlets which are designed to give assistance in the organization and procedure of local parent-teachers' units, essential information on committee activities and projects, and source material for building programs and parent education leadership material.

Offers at low cost a series of correspondence courses designed to give instruction on various important phases of parent-teacher work.

NATIONAL EDUCATION ASSOCIATION—*1201, 16 Street NW, Washington, D. C.*

Answers inquiries on many phases of public education.

Conducts studies and makes available material on school legislation, school finance systems, teacher tenure, and retirement.

Conducts through its Research Division a biennial survey of salaries paid school employees (latest 1934-35).

PUBLIC ADMINISTRATION SERVICE—*850 East 58 Street, Chicago*

Surveys school organization, administrative methods, and financial problems.

Prepares and installs improved systems of business management, personnel administration, budgeting and accounting, statistics, and cost reporting.

FEDERAL PUBLIC WORKS ADMINISTRATION

Makes available under certain conditions loans and grants for public school buildings.

OFFICE OF EDUCATION—*Department of Interior*

Conducts school surveys at the request of municipal school authorities, paying the salaries of members of its own staff who participate in the survey, all other costs being met by the local authorities.

Acts at nominal cost in a consultative capacity on any proposed plans for education and makes recommendations.

Advises school systems on problems of uniform records and accounts.

Answers inquiries on any phase of public school administration and supervision, curriculum, parent education, finance, and buildings.

Publishes annually about thirty bulletins containing information on municipal school administration such as teacher retirement plans, teaching by radio, selection and appointment of teachers, school organization, etc.

Advises cities on types and source of visual educational material (traveling photograph exhibits, slides, movies, maps, charts) available for loan to public schools by various federal agencies.

Encourages and aids in the establishment of public forums for the impartial discussion of important public questions.

Co-operates with local communities on vocational problems, but only through state vocational boards.

Assists local vocational educational agencies in training programs to enable workers to improve their ability on the job.

Participates in local surveys of facilities for vocational education to the extent that its funds and personnel permit.

Maintains an educational library of about 175,000 volumes which may be consulted in Washington or through the inter-library loan system.

IMMIGRATION AND NATURALIZATION SERVICE—*Department of Labor*

Promotes instruction and training in citizenship responsibilities of applicants for naturalization through co-operation with public school systems.

Publishes and distributes *The Federal Textbook on Citizenship Training* free to candidates for citizenship in public school classes.

SMITHSONIAN INSTITUTION

Answers inquiries from municipal museums regarding scientific questions such as names of objects of natural history, and identification of other material, etc.

Distributes to other museums duplicate specimens where available, thus enabling them to build up better collections.

Advises with and assists through conference and correspondence on problems confronting cities regarding the establishment of museums.

PUBLIC LIBRARIES

AMERICAN LIBRARY ASSOCIATION—*520 North Michigan Avenue, Chicago*

Gives free advisory and information service on library administration, development, and establishment (directly or in co-operation with state library extension agencies).

Co-operates with library or governmental officials, on request, in making library surveys.

Maintains free personnel service which aids librarians seeking positions and libraries needing librarians and assistants.

Publishes and sells books, periodicals, and pamphlets on adult education, book selection, and all phases of library administration.

PUBLIC ADMINISTRATION SERVICE—*850 East 58 Street, Chicago*

Conducts surveys of public library administrative methods and organization.

Designs and installs improved administrative, financial, accounting, records, and statistics systems.

PUBLIC DOCUMENTS CLEARING HOUSE—*State House, Providence, Rhode Island*

Promotes and arranges for the exchange of public documents among state and university libraries.

Has recently published complete check list of published session laws and statutes of various states, showing in what libraries they may be found. Other documenting lists in preparation.

LIBRARY OF CONGRESS*

Sells to city libraries at cost printed catalog cards for books acquired.

Loans certain books to city libraries under the inter-library loan plan.

Assists city libraries with an extensive bibliographic service.

Distributes free of charge such of its own publications as may seem to be of value to city libraries.

Exchanges duplicates with city libraries.

Provides information on the cataloging of periodicals, maps, and manuscripts, and on classification schemes.

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*Bibliographies on special subjects are usually available to city libraries upon request to federal departmental and bureau libraries, of which there are ninety-eight.

Selected Model Municipal Ordinances*

Selected model ordinances prepared by state leagues of municipalities, national organizations, and federal and state governmental agencies. A few of the ordinances listed were designed for the needs of a particular city rather than as models but because of their excellence may well serve as examples for imitation. For a discussion of model ordinances and their application, see page 411 this YEAR BOOK. The addresses of state municipal leagues appear on page 152.

ADMINISTRATION

Cincinnati Bureau of Municipal Research. THE ADMINISTRATIVE CODE AND MUNICIPAL CODE OF ORDINANCES. March, 1927. 48pp.

Kansas City, Missouri. ADMINISTRATIVE CODE OF KANSAS CITY, MISSOURI. April, 1926. 84pp.

Trenton, New Jersey. ADMINISTRATIVE ORDINANCE NO. 1: COUNCIL-MANAGER FORM OF GOVERNMENT. June, 1935. 30pp.

AERONAUTICS

League of Iowa Municipalities. AIRPORTS. 1930. 3pp. 25 cents.

League of Minnesota Municipalities. TO REGULATE THE OPERATION OF AIRCRAFT AND TO REQUIRE THE LICENSING OF AIRCRAFT AND PILOTS. 2pp. 30 cents.

League of Wisconsin Municipalities. MUNICIPAL REGULATION OF AERONAUTICS. The Municipality, April, 1931. pp. 65-6. 25 cents.

Lexington, Kentucky. ORDINANCE RELATING TO USE AND OPERATION OF MUNICIPAL AIRPORT. Kentucky Municipal League. April, 1935. 5pp.

National Association of State Aviation Officials. THE UNIFORM STATE AERONAUTICAL REGULATORY ACT. 357 East Chicago Avenue, Chicago. September, 1934. 7pp.

New York State Bureau of Municipal Information. MODEL ORDINANCE ON AERONAUTICS.

U. S. Bureau of Air Commerce. Suggested city or county aeronautics ordinance and uniform field rules for airports. October, 1929. 10pp.

ANIMALS

League of Kansas Municipalities. AN ORDINANCE RELATING TO DOGS, TAXING THE OWNERS AND HARBORERS OF DOGS. 7pp.

League of Wisconsin Municipalities. AN ORDINANCE RELATING TO THE KEEPING OF ANIMALS AND FOWLS. The Municipality, June, 1935, pp. 111, 118-19. 25 cents.

—MODEL ORDINANCES ON REGULATION OF DOGS. The Municipality, August, 1929, pp. 216-17, 234-5. 25 cents.

New York State Bureau of Municipal Information. MODEL DEAD ANIMAL ORDINANCE. November, 1931. 2pp.

AUCTIONS

New York State Bureau of Municipal Information. MODEL ORDINANCE PERTAINING TO AUCTIONS. November, 1930. 3pp.

—MODEL AUCTIONEER'S ORDINANCE. November, 1930. 3pp.

AWNINGS

New York State Bureau of Municipal Information. MODEL ORDINANCE TO REGULATE THE CONSTRUCTION AND MAINTENANCE OF AWNINGS OVER SIDEWALKS OR OTHER PUBLIC PLACES. National Municipal Review, Supplement, December, 1935, pp. 759-60.

BILLBOARDS AND SIGNS

Illinois Municipal League. OUTDOOR ADVERTISING REGULATIONS. (Two suggested ordinances.) July, 1928. 7pp.

League of Iowa Municipalities. BILLBOARDS. 1930. 4pp. 25 cents.

New York State Bureau of Municipal Information. MODEL ORDINANCE REGULATING THE CONSTRUCTION, ERECTION, MAINTENANCE, AND USE OF SIGNS. February, 1924. 8pp.

—MODEL ORDINANCE TO LICENSE AND REGULATE BILL POSTING, DISTRIBUTING ADVERTISING MATTER, SIGN TACKING, AND SIGN PAINTING FOR ADVERTISING PURPOSES. January, 1924. 5pp.

—MODEL ORDINANCES TO LICENSE AND REGULATE THE CONSTRUCTION, ERECTION, ALTERATION, REFACING, RELOCATION, RECONSTRUCTION, MAINTENANCE AND USE OF BILLBOARDS. June, 1923. 8pp.

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* Prepared by Eleanor Burke, Joint Reference Library, Chicago, with the assistance of the secretariats of the several state leagues of municipalities.

BUDGET

League of Minnesota Municipalities. To Provide a Budget System for a Municipality. 4pp. 60 cents.

League of Wisconsin Municipalities. A Budget Plan for Wisconsin Cities. September, 1932. 22pp. 50 cents.

See also Finance.

BUILDING

Kentucky Municipal League. Suggested Ordinance Requiring Demolition of Hazardous Buildings and Structures. Kentucky City, March, 1935, p. 20.

League of Nebraska Municipalities. Model Building Code. 1931.

League of Oregon Cities. The Abatement of Building Nuisances (contains a building demolition ordinance.) 1936. 5pp. 25 cents.

League of Virginia Municipalities. Model Building Code. 1930. 24pp.

National Board of Fire Underwriters. Recommended Building Code. 85 John Street, New York. 1934. 316pp.

New York State Bureau of Municipal Information. Model Ordinance Relating to Unsafe Buildings. November, 1930. 2pp.

—Model Ordinance Regulating the Removal of Buildings. September, 1930. 4pp.

New York State Conference of Mayors and State Department of Labor. Model Building Code. To be published in July, 1936.

Pacific Coast Building Officials' Conference. Uniform Building Code. 124 West 4 Street, Los Angeles. 1935. 319pp. $1.

U. S. Department of Commerce. Recommended Minimum Requirements for Fire Resistance in Buildings. 1930. 58pp. 10 cents.

See also Plumbing.

CEMETERIES

League of Iowa Municipalities. Cemetery Ordinance. 1929. 7pp. 25 cents.

—Cemetery Ordinance, Perpetual Care. 1936. 4pp. 25 cents.

CIVIL SERVICE

League of California Municipalities. Suggested Forms of Civil Service Ordinances (four alternatives). January, 1936.

—Civil Service Rules and Regulations. January, 1936. 22pp.

League of Minnesota Municipalities. To Establish a Classification of Civil Service in Municipality. 7pp. $1.05.

National Civil Service Reform League. Draft of a City Civil Service Law. 521 Fifth Avenue, New York. 1931. 23pp.

COUNCIL

Cincinnati, Ohio. Manual of Legislative Procedure and Rules of Council. City Hall, Cincinnati, 1929. 30pp.

Illinois Municipal League. Procedure of the City Council or Village Board of Trustees. Illinois Municipal Review, June, 1931, pp. 178-9, 184.

League of Minnesota Municipalities. Forms of Rules and Order of Business of City Council or Village Trustees. 4pp. 60 cents.

COURTS

Jackson, Michigan. Illustrative Municipal Court Provision. (Charter amendment adopted November 8, 1927.) In Maddox, R. W., Municipal Courts in Michigan. Michigan Municipal League, Ann Arbor, 1931. $1.

League of Iowa Municipalities. Mayor's Court Ordinance. 1935. 6pp. 25 cents.

DANCE HALLS

League of Kansas Municipalities. An Ordinance Regulating Dances and Dance Halls. 5pp.

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Washington State Planning Council. Model Municipal Zoning Ordinance. 1933. 18pp.

—Sample Planning and Zoning Ordinances. Western City, August, 1935, pp. 24-25.

Selected Books and Pamphlets for Municipal Officials*

The more important books, pamphlets, and reports published in 1935 or early in 1936 (1935 unless otherwise indicated) dealing with the various phases of local government administration, selected because of their value to American municipal officials.

GENERAL

A Directory of Organizations in the Field of Public Administration. By Public Administration Clearing House, 850 East 58 Street, Chicago. 1936. 200pp. $1.

Essays on Aspects of Public Administration. By Institute of Public Administration, Palace Chambers, Bridge Street, Westminster, S. W. 1, London. 123pp. 5/.

Governmental Research Organizations in the Western States; A Directory of Agencies and an Index to Their Studies. By O. W. Campbell. Bureau of Public Administration, University of California, Berkeley. 32pp.

Methods of Controlling Votes in Philadelphia. By David H. Kurtzman. University of Pennsylvania Press, Philadelphia. 173pp.

Negro Politicians; The Rise of Negro Politics in Chicago. By Harold F. Gosnell. University of Chicago Press, 5750 Ellis Avenue, Chicago. 404pp. $3.50.

The Political Clubs of New York City. By Roy V. Peel. G. P. Putnam's Sons, 2 West 45 Street, New York. 1936. 360pp. $3.

Public Administration. By John M. Pfiffner. Ronald Press Company, 15 East 26 Street, New York. 525pp. $4.

Recent Federal-City Relations. By Paul V. Betters, J. Kerwin Williams, and Sherwood L. Reeder. United States Conference of Mayors, 730 Jackson Place, Washington, D. C. 1936. 145pp. $2.50.

Recent Social Trends in the United States. A one-volume edition of Report of the President's Research Committee on Recent Social Trends. McGraw-Hill Book Company, 330 West 42 Street, New York. 1568pp. $6.

Social Changes During Depression and Recovery. (Social Changes in 1934.) William F. Ogburn, editor. University of Chicago Press, 5750 Ellis Avenue, Chicago. 128pp. $1.

Westward to the East. The Record of a World Tour. By G. Montagu Harris. (International Union of Local Authorities.) Order from Public Administration Service, 850 East 58 Street, Chicago. 254pp. $2.

MUNICIPAL GOVERNMENT

Administrative Ordinance No. 1, Setting Up Council-Manager Plan in Trenton. City Manager, Trenton, New Jersey. 30pp.

A Century of Municipal Progress. Edited by Harold J. Laski and others. George Allen and Unwin, Ltd., 40 Museum Street, London, W. C. 1. 511pp. $5.

City Government; The Record of the Milwaukee Experiment. By Daniel W. Hoan. Harcourt, Brace & Company, 383 Madison Avenue, New York. 1936. 356pp. $2.50.

A City Manager for Chicago. By City-Manager Committee of City Club, Sherman Hotel, Chicago. 47pp.

City Problems of 1935. Proceedings of the United States Conference of Mayors. Paul V. Betters, editor. The Conference, 730 Jackson Place, Washington, D. C. 71pp.

Council-Manager Cities During the Depression. By National Municipal League, 309 East 34 Street, New York. 32pp. 25 cents.

Council-Manager Government in Berkeley, California. (Revised edition.) By Helen M. Rocca. City Manager's Office, City Hall, Berkeley. 63pp.

Directory of City Officials and Index to Kansas Cities. By League of Kansas Municipalities, Lawrence. 120pp. $4.

The Governmental Organization and Utilities and Services of Washington Municipalities. Association of Washington Cities, Seattle. 21pp.

* Those consulted in the selection of these publications include Lucile L. Keck and Eleanor Burke, Joint Reference Library, Chicago; Dorothy Campbell Culver, Bureau of Public Administration, University of California, Berkeley; the secretariats of several national organizations of public officials; and other experts in special fields. Important publications of 1933, 1934, and early 1935 are listed in the 1934 and 1935 editions of The Municipal Year Book. All publications may be ordered from the International City Managers' Association, 850 East 58th Street, Chicago.

Home Rule for Metropolitan Chicago. By Albert Lepawsky. University of Chicago Press, 5750 Ellis Avenue, Chicago. 210pp. $2.

List of Publications of State Leagues of Municipalities. By American Municipal Association, 850 East 58 Street, Chicago. 54pp. 75 cents.

Local Government and Finance in Minnesota. By William Anderson. University of Minnesota Press, Minneapolis. 355pp. $3.

Making Municipal Reports Readable. By Phillips Bradley. The New Hampshire Foundation, Concord. 20pp. 25 cents.

Minnesota Year Book, 1935. By League of Minnesota Municipalities, 16 University Library, Minneapolis. 330pp. $5.

Municipal Control of Retail Trade in the United States. By Franklin W. Ryan. National Municipal League, 309 East 34 Street, New York. 48pp. 75 cents.

Municipal Index, 1936. American City Magazine Corporation, 470 Fourth Avenue, New York. 1936. 555pp.

The Municipal Year Book, 1935. Clarence E. Ridley and Orin F. Nolting, editors. International City Managers' Association, 850 East 58 Street, Chicago. 392pp. $4.

The Municipal Yearbook and Encyclopedia of the Local Government Administration, 1935. James Forbes, editor. The Municipal Journal, Ltd., 3 & 4 Clement's Inn, Strand, London, W. C. 2. 1594pp. 30/.

The Operation of the Council-Manager Plan of Government in Oklahoma Cities. By Jewell Cass Phillips. University of Pennsylvania, Philadelphia. 305pp.

Outline of Governmental Organization Within the Cities of London, Paris, and Berlin with Explanatory Charts. By Sarah Greer. Prepared for New York City Charter Revision Commission, by the Institute of Public Administration, 302 East 35 Street, New York. 1936. 41pp. $1.

Papers Presented at 12th Annual Conference, American Municipal Association. The Association, 850 East 58 Street, Chicago. 155pp. $2.

Proceedings of League of Oregon Cities; Tenth Annual Convention. University of Oregon, Eugene. 80pp.

Recent Council-Manager Developments and Directory of Council-Manager Cities and Counties. International City Managers' Association, 850 East 58 Street, Chicago. 1936. 16pp. 50 cents.

Report on the Affairs of the City of Toledo. Citizens' Survey Committee. Commodore Perry Hotel, Toledo. 1936. Variously paged.

A Report on the Municipal Government of the City of Louisville. (Griffenhagen Survey Report.) Apply to the Mayor, Louisville, Kentucky. 722pp.

Representative Town Meeting Government in Massachusetts. By E. E. Mariner. Ludlow Manufacturing Associates, Ludlow, Mass. 19pp.

Special Report on General Government and Finance. By Committee on Governmental Simplification, Hall of Records, Los Angeles. 35pp.

State and Local Government in the United States. By William S. Carpenter and Paul T. Stafford. F. S. Crofts & Company, 41 Union Square, W., New York. 1936. 351pp. $2.80.

A Study of Local Government in the Metropolitan Area Within County of Los Angeles. By Bureau of Budget and Efficiency, City Hall, Los Angeles. 298pp.

Summary of Proceedings of the First Annual Meeting Held July 16-17, 1935, Los Angeles. American Bar Association, Section of Municipal Law, 1140 North Dearborn Street, Chicago. 1936. 118pp. 25 cents.

What the Depression Has Done to Cities. (An appraisal by 13 authorities.) International City Managers' Association, 850 East 58 Street, Chicago. 57pp. $1.

COUNTY GOVERNMENT

Arkansas State and Local Government. By Kenneth O. Warner. Burgess Publishing Company, Minneapolis, Minnesota. 200pp.

County Consolidation: Relation of Size of Counties to the Cost of County Government in Nebraska. By Edward B. Schmidt. College of Business Administration, University of Nebraska, Lincoln. 52pp. 50 cents.

County Unification in Kansas. By Harrison L. Euler. Teachers College, Columbia University, New York. 92pp.

First Report of Erie County Survey Commission. The Commission, state capitol, Albany, New York. 112pp. (Legislative Document No. 87.)

Home Rule Plan of Government of Westchester County. County Commission on Government, County Building, White Plains, New York. 14pp. and charts. Also 16 separate sections (abstracts) on various county government activities. 274pp. $2.50.

Local Government and Administration in Louisiana. By R. L. Carleton. Louisiana State University Press, Baton Rouge. 333pp.

Montana County Organization, Services, and Costs. By Roland R. Renne. Montana State Agricultural Experiment Station, Bozeman. 119pp.

Reorganization of Local Government in New York State. Sixth report of New York State Commission for the Revision of the Tax

Laws, state capitol, Albany. 659pp. (Legislative Document No. 63.)

REPORT OF THE PENNSYLVANIA LOCAL GOVERNMENT SURVEY. "Transactions of the American Philosophical Society," April, 1935. The Society, 104 South Fifth Street, Philadelphia. 483pp.

RURAL GOVERNMENT IN NEW YORK. By M. P. Catherwood. College of Agriculture, Cornell University, Ithaca, New York. 39pp.

WASTE IN LOCAL GOVERNMENT; AN ANALYSIS OF LOCAL GOVERNMENT COSTS IN SANGAMON AND ST. CLAIR COUNTIES, ILLINOIS. By H. S. Hicks. Illinois Chamber of Commerce, 20 North Wacker Drive, Chicago. 47pp. 25 cents.

PERSONNEL

THE ADMINISTRATION OF THE CIVIL SERVICE IN MASSACHUSETTS, WITH SPECIAL REFERENCE TO STATE CONTROL OF CITY CIVIL SERVICE. By George C. S. Benson. Harvard University Press, Cambridge, Massachusetts. 90pp. $1.75.

APPROACHES TO THE MEASUREMENT AND REWARD OF EFFECTIVE WORK OF INDIVIDUAL GOVERNMENT EMPLOYEES. By Samuel H. Ordway and John C. Laffan. National Municipal League, 309 East 34 Street, New York. 44pp. 75 cents.

THE ART OF LEADERSHIP. By Ordway Tead. McGraw-Hill Book Company, 330 West 42 Street, New York. 308pp. $2.50.

BETTER GOVERNMENT PERSONNEL. A Civic Edition of Report of the Commission of Inquiry on Public Service Personnel. United Front for Better Government Personnel, 302 East 35 Street, New York. 86pp. 25 cents. (Does not include appendix of regular edition.)

CLASSIFICATION PLAN FOR THE CITY OF DETROIT, INCLUDING CLASS SPECIFICATIONS AND EXPLANATORY MATERIAL. By Civil Service Commission, Detroit, Michigan. 634pp.

COMPARISON STUDY OF SALARIES AND WAGES, MAINTENANCE, AND OPERATION, ETC., Los Angeles County, 1922-34, inclusive. By County Bureau of Efficiency, Hall of Records, Los Angeles. 128pp.

CREDIT UNIONS FOR GOVERNMENT EMPLOYEES. By C. R. Orchard. Civil Service Assembly, 850 East 58 Street, Chicago. 1936. 13pp. 40 cents.

A DAY IN MY OFFICIAL LIFE; BY OFFICERS OF THE PUBLIC SERVICE. Institute of Public Administration, Palace Chambers, Bridge Street, Westminster, S. W. 1, London. 61pp. 2/6.

ELEMENTS OF PERSONNEL ADMINISTRATION: PRINCIPLES AND TECHNIQUES. By Graduate School, United States Department of Agriculture, 4090 South Building, Washington, D. C. 102pp. 35 cents.

EMPLOYEE RELATIONSHIP POLICY. By Tennessee Valley Authority, Knoxville, Tennessee. 13pp.

GETTING ALONG WITH PEOPLE. By Milton Wright. McGraw-Hill Book Company, 330 West 42 Street, New York. 310pp. $2.50.

GOVERNMENT CAREER SERVICE. By Leonard D. White. University of Chicago Press, 5750 Ellis Avenue, Chicago. 99pp. $1.50.

JOB SATISFACTION. By Robert Hoppock. Harper & Brothers, 49 East 33 Street, New York. 303pp. $3.50.

THE LOAN OF EXPERT PERSONNEL AMONG FEDERAL AGENCIES. By James W. Fesler. Land Planning Committee, National Resources Committee, Washington, D. C. 35pp.

MUNICIPAL PENSIONS. By Municipal Finance Officers' Association, 850 East 58 Street, Chicago. 4pp. 10 cents.

POLICE AND FIREMEN'S PENSION FUNDS OF CITY OF BUFFALO. By Bureau of Municipal Research, Buffalo. 30pp. 35 cents.

PORTLAND PENSION PROBLEMS; REPORT TO CITY COUNCIL. By Herman Kehrli. Bureau of Municipal Research, University of Oregon, Eugene. 94pp.

POST-ENTRY TRAINING IN THE FEDERAL SERVICE. By John E. Devine. Public Administration Fund, University of Chicago, Chicago. 73pp.

PROCEEDINGS OF THE 27TH ANNUAL MEETING OF THE CIVIL SERVICE ASSEMBLY OF THE UNITED STATES AND CANADA. The Assembly, 850 East 58 Street, Chicago. 1936. 150pp.

A PSYCHOLOGIST LOOKS AT WAGE-INCENTIVE METHODS. By Richard S. Uhrbrock. American Management Association, 20 Vesey Street, New York. 32pp.

RECENT TRENDS IN VACATION POLICIES FOR WAGE EARNERS. By Eleanor Davis. Industrial Relations Section, Princeton University, Princeton, New Jersey. 23pp.

RESTORATION OF CITY PAY CUTS. United States Conference of Mayors, 730 Jackson Place, Washington, D. C. 1936. 8pp.

SUGGESTED FORMS OF CIVIL SERVICE ORDINANCES AND CIVIL SERVICE RULES AND REGULATIONS. League of California Municipalities, 223 City Hall, San Francisco. Reports No. 3 and 4. 1936. Variously paged.

SUMMARY OF ACTUARIAL SURVEYS OF 70 POLICE AND FIRE PENSION FUNDS IN NEW YORK STATE. By Albert H. Hall. New York State Conference of Mayors, Albany, New York. 26pp. $1.

SUMMARY OF PROCEEDINGS OF SIXTH EASTERN STATES REGIONAL CONFERENCE. By Civil Service Assembly, 850 East 58 Street, Chicago. 75pp. 50 cents.

SURVEY OF DULUTH PUBLIC SCHOOLS. Section II, Personnel. By Harry R. Reed. Taxpayers League of St. Louis County, 809 Torrey Building, Duluth, Minnesota. 43pp.

TRAINED PERSONNEL FOR PUBLIC SERVICE. By

Katherine A. Frederic. National League of Women Voters, 726 Jackson Place, Washington, D. C. 54pp. 25 cents.

TRAINING FOR MUNICIPAL ADMINISTRATION. By International City Managers' Association, 850 East 58 Street, Chicago. 1936. 20pp. 25 cents.

TRAINING FOR THE PUBLIC SERVICE. A Report and Recommendations. Edited by Morris B. Lambie. Public Administration Service, 850 East 58 Street, Chicago. 49pp. 50 cents.

TRAINING OF PERSONNEL. By Rex Collier. United States Federal Bureau of Investigation, Washington, D. C. 25pp.

FINANCE

ADJUSTMENT OF MUNICIPAL DEBT. By Arch T. Allen, Jr. North Carolina League of Municipalities, Capital Club Building, Raleigh. 24pp.

THE BONDED DEBT OF 274 CITIES AS AT JANUARY 1, 1935. By C. E. Rightor. National Municipal League, 309 East 34 Street, New York. 13pp. 25 cents.

BOSTON'S CITY FINANCES OF 1924-34 AND THE FINANCIAL OUTLOOK FOR 1935. By Boston Municipal Research Bureau, One Court Street, Boston. 49pp.

CONTROLLING COSTS AND OPERATION OF BUSINESS AUTOMOBILES. Policyholders' Service Bureau, Metropolitan Life Insurance Company, One Madison Avenue, New York. 34pp.

THE DEBT PROBLEM OF CUYAHOGA COUNTY AND ITS SUBDIVISIONS. By Leyton E. Carter. Cleveland Foundation, Cleveland. 91pp.

DEFAULTED MUNICIPAL BONDS. By A. M. Hillhouse. Municipal Finance Officers' Association, 850 East 58 Street, Chicago. 78pp. $1.

DIRECTORY OF MUNICIPAL BOND DEALERS OF THE UNITED STATES. By the Bond Buyer, 67 Pearl Street, New York. 327pp.

FINANCIAL STATISTICS OF CITIES HAVING A POPULATION OF OVER 100,000: 1933. By U. S. Bureau of the Census, Washington, D. C. 17pp. 5 cents.

FINANCIAL STATISTICS OF STATE AND LOCAL GOVERNMENTS: 1932. By U. S. Bureau of the Census, Washington, D. C. 2009pp. $2.50.

FINANCING NEW YORK CITY. By William Whyte. American Academy of Political and Social Science, 3457 Walnut Street, Philadelphia. 70pp. 50 cents.

A FISCAL AND FINANCIAL TREND, STUDY AND CURRENT ANALYSIS OF THE COUNTIES, SCHOOL DISTRICTS AND CITIES OF THE STATE OF UTAH. Utah Department of Public Welfare, Salt Lake City. 539pp. $7.50.

FLORIDA BONDS; A SUMMARY OF THE FUNDED PUBLIC DEBT, 1935. By State Auditor, state capitol, Tallahassee. 78pp.

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GOVERNMENT FINANCE IN THE MODERN ECONOMY. "The Annals" for January, 1936. American Academy of Political and Social Science, 3457 Walnut Street, Philadelphia. 313pp. $2.

THE INCOME OF THE COUNTIES OF IOWA; A REPORT BY THE COMMITTEE ON POPULATION AND SOCIAL TRENDS. By Iowa State Planning Board, State House, Des Moines. 32pp.

AN INDEX OF THE TAXPAYING ABILITY OF STATE AND LOCAL GOVERNMENTS. By Mabel Newcomer. Teachers College, Columbia University, New York. 1936. 85pp. $1.

ISSUANCE OF MUNICIPAL BONDS. By Arch T. Allen, Jr. North Carolina League of Municipalities, Capital Club Building, Raleigh. 18pp. 25 cents.

LOTTERIES. By H. M. Muller. H. W. Wilson Company, 950 University Avenue, New York. 128pp. 90 cents.

A MANUAL FOR VILLAGE TREASURERS IN WISCONSIN. By League of Wisconsin Municipalities, 114 North Carroll Street, Madison. 19pp. 75 cents.

MARKETING MUNICIPAL BONDS: SOME PRACTICAL SUGGESTIONS. By Municipal Finance Officers' Association, 850 East 58 Street, Chicago. 8pp. 20 cents.

MICHIGAN CITY AND VILLAGE DEBT. By Michigan Municipal League, Ann Arbor, Michigan. 6pp. and charts. $1.

MUNICIPAL BUDGET MAKING. Municipal Finance Officers' Association, 850 East 58 Street, Chicago. 8pp. 15 cents.

MUNICIPAL DEBT ADMINISTRATION. By Municipal Finance Officers' Association, 850 East 58 Street, Chicago. 7pp. 15 cents.

THE MUNICIPAL DEBT LOAD IN 1935, CITIES OF OVER 50,000. By F. L. Bird. Municipal Service Department, Dun & Bradstreet, Inc., 290 Broadway, New York. 30pp. $2. ($1 to libraries.)

MUNICIPAL FINANCE LEGISLATION, 1935; A DIGEST. By Irving Tenner. Public Administration Service, 850 East 58 Street, Chicago. 44pp. 60 cents.

MUNICIPAL INDEBTEDNESS IN NORTH DAKOTA. U. S. Federal Emergency Relief Administration for North Dakota, Bismarck. Variously paged.

MUNICIPAL REVENUES FROM SOURCES OTHER THAN TAXATION. By Edward W. Harding. New York Conference of Mayors, Albany. 165pp. $1.50.

PAST AND CURRENT FINANCES OF MONROE COUNTY, 1915-1933. By Monroe County (New York) Regional Planning Board, Rochester, New York. 197pp. 50 cents.

PRINCIPLES OF STATE AID. Bulletin of Tax Policy League, 309 East 34 Street, New York. 14pp. 25 cents.

REPORT OF THE NEW YORK STATE COMMISSION ON STATE AID TO MUNICIPAL SUBDIVISIONS. The Commission, State Capitol, Albany. 1936. 357pp. (Legislative Document No. 58.)

RESOURCES AND DEBTS OF THE FORTY-EIGHT STATES. By Edna Trull. Municipal Service Department, Dun & Bradstreet, Inc., 290 Broadway, New York. 17pp.

SALARIES, ALLOWANCES FOR USE OF AUTOMOBILES LOCALLY AND ALLOWANCES FOR OTHER TRAVELING. By League of Virginia Municipalities, Travelers Building, Richmond. 6pp. 10 cents.

THE SECURITY OF PUBLIC DEPOSITS. By Martin L. Faust. Public Administration Service, 850 East 58 Street, Chicago. 1936. 45pp. 50 cents.

STANDARDS FOR MUNICIPAL INVESTMENTS. By F. L. Bird. Municipal Service Department, Dun & Bradstreet, Inc., 290 Broadway, New York. 13pp.

STATE CONTROL OF LOCAL FINANCE IN MASSACHUSETTS. By Royal S. Van de Woestyne. Harvard University Press, Cambridge, Massachusetts. 184pp. $2.50.

STATE GRANTS-IN-AID. By Russell J. Hinckley. State Tax Commission, Albany, New York. 221pp.

SURVEY OF FINANCIAL CONDITIONS OF CALIFORNIA COUNTIES. By Paul N. Woolf. California State Emergency Relief Administration, San Francisco. 97pp.

THE WAY TO MUNICIPAL FINANCIAL CHAOS. New York State Conference of Mayors, Albany. 32pp.

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ACCOUNTS OF GOVERNMENTAL BODIES. By American Institute of Accountants, 135 Cedar Street, New York. 10pp.

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HOSPITAL ACCOUNTING AND STATISTICS. By American Hospital Association, 18 East Division Street, Chicago. 85pp. $1.

MANUAL OF UNIFORM SYSTEM OF ACCOUNTING FOR COUNTY ACCOUNTS, INSTALLED IN THE COUNTIES OF THE COMMONWEALTH OF VIRGINIA. Virginia auditor of public accounts, Richmond. 26pp.

MODERNIZED TAX ACCOUNTING IN CUYAHOGA COUNTY. By Charles B. Ryan. Order from Clark L. Simpson, Room 17, Courthouse, Cleveland, Ohio. 21pp.

MUNICIPAL ACCOUNTING TERMINOLOGY. (For state, municipal and other local governments.) Tentative draft. By National Committee on Municipal Accounting, 850 East 58 Street, Chicago. 25 cents.

MUNICIPAL AUDITING PRINCIPLES. By Arthur M. Cannon. League of Oregon Municipalities and Bureau of Municipal Research, Eugene. 1936. 5pp.

MUNICIPAL FUNDS AND THEIR BALANCE SHEETS. By National Committee on Municipal Accounting, 850 East 58 Street, Chicago. 76pp. $1.

UNIFORM SYSTEM OF ACCOUNTS FOR MUNICIPAL ELECTRIC UTILITIES, EFFECTIVE MARCH 1, 1936. By New York State Public Service Commission, Albany. 155pp. 35 cents.

TAXATION AND ASSESSMENTS

APPRAISERS' AND ASSESSORS' MANUAL. By H. C. Workmaster. Unit Value Appraisal Company, Pittsburgh, Pennsylvania. 578pp. $15.

ARIZONA TAX PROBLEMS. By Warren A. Roberts. University of Arizona, Tucson. 29pp. 25 cents.

A BIBLIOGRAPHY OF ASSESSMENT PRACTICES. By National Association of Assessing Officers, 850 East 58 Street, Chicago. 11pp.

A CLASSIFICATION OF TAX REVENUES. By Interstate Commission on Conflicting Taxation. Council of State Governments, 850 East 58 Street, Chicago. 8pp. 35 cents.

COMPARATIVE TAX LEVIES FOR 1929, 1933, AND 1934, AND TAX COLLECTION TRENDS IN MICHIGAN VILLAGES. By Michigan Municipal League, Ann Arbor. 25pp.

COMPARATIVE TAX RATES OF 301 CITIES, 1935. By C. E. Rightor. National Municipal League, 309 East 34 Street, New York. 4pp. and tables. 25 cents.

CONFLICTING TAXATION; THE 1935 PROGRESS REPORT. By Interstate Commission on Conflicting Taxation, 850 East 58 Street, Chicago. 202pp. $1.

THE EFFECT OF A 2 PER CENT TAX LIMITATION LAW UPON LOCAL GOVERNMENT IN NEW YORK STATE. Seventh report of New York State Commission for the Revision of the Tax Laws. Albany, New York. 1936. 368pp. (Legislative Document No. 54).

THE EXEMPTION OF HOMESTEADS FROM TAXATION. By Civic Research Institute, 114 West Tenth Street, Kansas City, Missouri. 31pp.

THE EXEMPTION OF HOMESTEADS FROM TAXATION. By Robert M. Paige. American Legislators' Association, 850 East 58 Street, Chicago. 14pp. 35 cents.

FEES AND OTHER NON-TAX REVENUES OF MINNESOTA LOCAL UNITS. By A. M. Borak and Gladys C. Blakey. University of Minnesota Press, Minneapolis. 144pp. $1.

INDIVIDUAL INCOME TAX RETURNS FOR 1933; NUMBER OF RETURNS BY STATES AND BY COUNTIES; CITIES; AND TOWNSHIPS. United States Bureau of Internal Revenue, Washington, D. C. 69pp.

LICENSE TAXES IN 32 CITIES. Department of Municipal Research and Service, Louisville, Kentucky. 40pp.

LOCAL GOVERNMENT AND SUBMARGINAL LAND. By Harold W. Metz. New York State Planning Board, Albany. 24pp.

MINNESOTA'S TAX PICTURE; A GRAPHIC STUDY OF MINNESOTA'S TAX SYSTEM, WITH SPECIAL REFERENCE TO PROPERTY TAX. By Minnesota Institute of Governmental Research, First National Bank Building, St. Paul. 39pp. $1.

A MODEL REAL PROPERTY TAX COLLECTION LAW. Report of the Committee on Model Tax Collection Law. National Municipal League, 309 East 34 Street, New York. 16pp. 35 cents.

MODEL TAX AND REVENUE SYSTEM FOR THE STATE OF NEW YORK. By Charles J. Tobin. 100 State Street, Albany. Variously paged.

1935 TAX RATE BOOK; TAX RATES AND OPERATION STATISTICS FOR THE 585 CITIES AND SCHOOLS, AND 105 COUNTIES. By League of Kansas Municipalities, Lawrence. 50pp. $1.

PAY YOUR TAXES CAMPAIGN MANUAL: SUGGESTIONS AND METHODS FOR REDUCING TAX DELINQUENCY BY ORGANIZING LOCAL PAY YOUR TAXES CAMPAIGN. (Revised.) By National Municipal League, 309 East 34 Street, New York. 17pp. Free.

PROCEEDINGS OF FIRST CONFERENCE OF NATIONAL ASSOCIATION OF ASSESSING OFFICERS. "Municipal Finance," for February, 1936. The Association, 850 East 58 Street, Chicago. 50 cents.

PROCEEDINGS OF 27TH ANNUAL CONFERENCE OF THE NATIONAL TAX ASSOCIATION. The Association, state capitol, Columbia, South Carolina. 476pp. $3.50.

PROCEEDINGS OF THE 28TH ANNUAL CONFERENCE OF THE NATIONAL TAX ASSOCIATION. A. E. Holcomb, editor. The Association, state capitol, Columbia, South Carolina. 1936. 390pp.

THE SCOPE OF UNIFORMITY IN STATE TAX SYSTEMS. By Richard A. Girard. State Department of Taxation and Finance, Albany, New York. 229pp. 75 cents.

A STUDY OF CERTAIN PROBLEMS RELATING TO NEVADA TAX SYSTEM. By Milton R. Howard. University of Nevada, Agricultural Experiment Station, Reno. 28pp.

TAX COLLECTION PROCEDURE. By Municipal Finance Officers' Association, 850 East 58 Street, Chicago. 4pp. 10 cents.

TAX DELINQUENCY IN RURAL NEW YORK. By T. N. Hurd and others. New York State College of Agriculture, Cornell University, Ithaca. 40pp.

TAX RATES IN NEBRASKA MUNICIPALITIES, 1935. By Nebraska State Tax Commissioner, Lincoln. 22pp.

TAX SYSTEMS OF THE WORLD. (Sixth edition.) By Tax Research Foundation. Commerce Clearing House, 205 West Monroe Street, Chicago. 365pp. $15.

TAXES AND TAX TRENDS. (Revised edition.) By Katherine A. Frederic. National League of Women Voters, Washington, D. C. 128pp. 50 cents.

TREND OF TAX DELINQUENCY, 1930-35. By F. L. Bird. Dun & Bradstreet, Inc., 290 Broadway, New York. 1936. 26pp.

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A PURCHASING MANUAL FOR TEXAS CITIES. By Lyndon E. Abbott. Bureau of Research in the Social Sciences, University of Texas, Austin. 120pp.

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AMERICAN PLANNING AND CIVIC ANNUAL. Edited by Harlean James. American Planning and Civic Association, Union Trust Building, Washington, D. C. 356pp. $3.

AN APPROACH TO REGIONAL PLANNING. By V. B. Stanbery. Oregon State Planning Board, 808 Spalding Building, Portland. 17pp.

BUILDING LINES AND RESERVATIONS FOR FUTURE STREETS, THEIR ESTABLISHMENT AND PROTECTION. By Russell Van Nest Black. Harvard University Press, Cambridge, Massachusetts. 243pp. $3.50.

CIRCULARS OF THE NATIONAL RESOURCES COMMITTEE, No. II-VIII. The Committee, Washington, D. C.

A COMMUNITY-PLANNING PRIMER FOR ILLINOIS. By Karl B. Lohman. Bureau of Community Planning, University of Illinois, Urbana. 24pp.

THE CONTRIBUTION OF THE CITIZENS TO A CITY PLAN. By Abram Garfield, Chairman, City Plan Commission, Cleveland, Ohio. 1936. 44pp.

ESTIMATES OF FUTURE POPULATION BY STATES. By Warren Thompson and P. K. Whelpton. National Resources Committee, Washington, D. C.

EXPECTED POPULATION CHANGES AND THEIR EFFECT UPON SOCIAL SERVICE. By Norman Wilson. Institute of Public Administration, Palace Chambers, Bridge Street, Westminster, SW 1, London. 36pp. 1/.

FINAL REPORT ON A PROPOSED DISTRICTING PLAN FOR ORANGE COUNTY, CALIFORNIA. By Orange County Planning Commission, Santa Barbara, California. Variously paged.

FIRST ANNUAL REPORT OF PROGRESS. New Jersey State Planning Board. The Board, 206 West State Street, Trenton. 1936. 147pp.

FLORIDA STATE PLANNING BOARD. Reports of

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Garden Cities and Satellite Towns. Report of Departmental Committee, Ministry of Health, England. British Library of Information, 270 Madison Avenue, New York. 31pp. 20 cents.

The Growth and Distribution of Population. By S. Vere Pearson. G. Allen and Unwin Ltd., London, England. 448pp. 12/6.

Human Problems of Social Planning. Papers Presented at the 29th Annual Meeting of the American Sociological Society, 1934. E. W. Burgess and Herbert Blumer, editors. The Society, 1126 East 59 Street, Chicago. 184pp.

Is Industry Decentralizing? A Statistical Analysis of Locational Changes in Manufacturing Employment, 1899-1933. By Danial B. Creamer. University of Pennsylvania Press, Philadelphia. 105pp. $1.

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A Method of Investigating the Administration of the Zoning Ordinances in Columbus, Ohio, 1923-31. Ohio State University Press, Columbus. 1935. 49pp.

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Planning for the Future of American Cities. (Proceedings of joint conference of four cooperating organizations.) American Society of Planning Officials, 850 East 58 Street, Chicago. 1936. 188pp. $2.

Planning for the Small American City. By Russell Van Nest Black. Public Administration Service, 850 East 58 Street, Chicago. 90pp.

A Planning Manual for County Highway Improvement. American Road Builders' Association, National Press Building, Washington, D. C. 88pp.

Planning Your Community; A Manual of First Steps. New York City Mayor's Committee on City Planning, 400 Madison Avenue, New York. 32pp. 50 cents.

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MAINTENANCE OF ALLEYS IN MUNICIPALITIES. By North Carolina League of Municipalities, Raleigh. 4pp. 10 cents.

MANUAL OF PUBLIC WORKS RECORDS AND PROCEDURES AS INSTALLED IN ANN ARBOR, MICHIGAN. By Public Administration Service and Michigan Municipal League, Ann Arbor, Michigan. 32pp. $1.

MUNICIPAL SMOKE PROBLEM. By H. B. Meller and L. B. Sisson. Mellon Institute of Industrial Research, Pittsburgh, Pennsylvania. 20pp.

THE OPERATION OF A CITY-OWNED MACHINE SHOP BY THE SMALL CITY. Bureau of Municipal Research, University of Oregon, Eugene. 1936. 6pp.

PROCEEDINGS OF THE 14TH ANNUAL MEETING OF THE HIGHWAY RESEARCH BOARD OF THE NATIONAL RESEARCH COUNCIL. Roy W. Crum, editor. National Research Council, Washington, D. C. 481pp. $2.

PROCEEDINGS OF THE 21ST ANNUAL HIGHWAY CONFERENCE HELD AT THE UNIVERSITY OF MICHIGAN. University of Michigan, Ann Arbor. 162pp.

A PROPOSED BOARD OF PUBLIC WORKS; ANALYSIS OF RECOMMENDATIONS OF THE COMMITTEE ON GOVERNMENTAL SIMPLIFICATION. Bureau of Efficiency, City Hall, Los Angeles. 27pp.

PUBLIC WORKS ENGINEERS' YEARBOOK, 1936. Proceedings of the American Society of Municipal Engineers and the International Association of Public Works Officials. Joint Secretariat, 850 East 58 Street, Chicago. 302pp. $3.

PUBLIC WORKS IN PROSPERITY AND DEPRESSION. By Arthur D. Gayer. National Bureau of Economic Research, 1819 Broadway, New York. 484pp. $3.

PUBLIC WORKS POLICY. By International Labour Office. Distributed in U. S. by World Peace Foundation, 8 West 49 Street, New York. 166pp. $1.

REPORT ON PROPOSED SYSTEM OF MAJOR STREETS AND DEVELOPMENT OF WATERFRONT, PORTLAND. By Bartholomew and Associates. Apply to Ormond R. Bean, commissioner of public works, Portland, Oregon. 461pp.

REPORT ON WATER POLLUTION. By Special Advisory Committee on Water Pollution, National Resources Committee, Washington, D. C. 82pp. Free.

THE SANITARY INSPECTOR'S HANDBOOK. 2d ed. By Henry H. Clay. H. P. Lewis, 136 Gower Street, W. C. 1, London, England. 432pp. 1936. $4.75.

SEWER LEVIES AND RENTALS IN VIRGINIA TOWNS. By League of Virginia Municipalities, Richmond. 4pp. 10 cents.

SPECIFICATION DOCUMENTS FOR BUILDING MA-

TERIALS AND CONSTRUCTION. (Pacific Coast Building Officials' Conference.) David H. Merrill and Theodore C. Combs. 124 West Fourth Street, Los Angeles. 1936. 52pp. $5.

SPECIFICATION FOR THE PREPARATION OF MAPS OF UNDERGROUND STRUCTURES FOR CITIES AND TOWNS. By Jacob R. Brody and Thomas Buckley. International Association of Public Works Officials, 850 East 58 Street, Chicago. 6pp.

WATER AND SEWER SERVICE RATES IN TEXAS CITIES. By League of Texas Municipalities, Austin. 15pp.

WORK RELIEF PROJECTS OF THE PUBLIC WORKS TYPE IN THE STATE OF NEW YORK. By Governor's Commission on Unemployment Relief, 79 Madison Avenue, New York. 108pp.

TRAFFIC

ACCIDENT FACTS. Motor vehicle edition. National Safety Council, 20 North Wacker Drive, Chicago. 20 cents.

ANALYSIS OF 1934 TRAFFIC ACCIDENTS, CITY OF CINCINNATI. By the Safety Engineer, City Hall, Cincinnati. 44pp.

AUTO ACCIDENTS CAN BE REDUCED. National Safety Council, 20 North Wacker Drive, Chicago. 15 cents.

COLLISIONS IN STREET AND HIGHWAY TRANSPORTATION. By Barry Mulligan. Dorrance & Company, Philadelphia. $3.

GOOD DRIVING; A MANUAL FOR THE HIGH SCHOOLS. By Education Division, National Safety Council, 1 Park Avenue, New York. 43pp. 25 cents.

MATERIALS FOR USE IN STREET TRAFFIC CONTROL GIVEN BEFORE THE FEDERAL BUREAU OF INVESTIGATION POLICE TRAINING SCHOOL. By Maxwell Halsey. Harvard University Bureau for Street Traffic Research, Cambridge, Massachusetts. 55pp.

MEMPHIS OFFICIAL SAFETY INSPECTION. By Clifford Davis. Motor Vehicle Inspection Bureau, Memphis, Tennessee. 23pp.

NOISE. By N. W. McLachlan. Oxford University Press, 114 Fifth Avenue, New York. 148pp. $2.25.

ORDINANCES, BY-LAWS, AND REGULATIONS ON THE ABATEMENT OF NOISE. (A summary of practices in 44 foreign cities.) By Frederick Rex. Municipal Reference Library, 1005 City Hall, Chicago. 59pp. 25 cents.

RAILROAD HIGHWAY GRADE CROSSING PROTECTION; RECOMMENDED STANDARDS. By Association of American Railroads, Transportation Building, Washington, D. C. 21pp.

A RESEARCH ON SCIENTIFIC INVESTIGATION OF DRIVING SKILL. By Harry R. DeSilva. FERA Project No. XS-F2-U25. Sponsored by Massachusetts State College, Amherst, Massachusetts. 51pp.

SAFE AND SANE USE OF HIGHWAYS. By Thomas Allen. E. M. Hale and Company, Milwaukee. 108pp.

SPEAKING FOR SAFETY. A Handbook for the Safety Speaker. National Safety Council, 20 North Wacker Drive, Chicago. $1.

STATE RESTRICTIONS ON MOTOR VEHICLE SIZES AND WEIGHTS; AN ANALYSIS. National Highway Users' Conference, Washington, D. C. 119pp. $1.

THE STEADYFLOW TRAFFIC SYSTEM. By Fritz Malcher. Harvard University Press, Cambridge, Massachusetts. 91pp. $1.

SUDDEN DEATH AND HOW TO AVOID IT. By J. C. Furnas and Ernest N. Smith. Simon and Schuster, New York. 25 cents.

TRAFFIC AND TRADE. By John Paver and Miller McClintock, McGraw-Hill Book Company, 330 West 42 Street, New York. 137pp. $4.50.

TRAFFIC OFFICERS' TRAINING MANUAL. By Clarence P. Taylor, National Safety Council, 20 North Wacker Drive, Chicago. $1.

TRANSACTIONS OF THE 24TH ANNUAL SAFETY CONGRESS, 1935. Volume II. National Safety Council, 20 North Wacker Drive, Chicago. 50 cents.

TRANSIT UNIFICATION AND THE CREDIT OF NEW YORK CITY. By Hugo E. Hanser and D. D. Mackey. Gertler & Company, 40 Wall Street, New York. 72pp. $1.

PUBLIC UTILITIES

AMERICA'S STRUGGLE FOR ELECTRIC POWER. By John Bauer. League for Industrial Democracy, 112 East 19 Street, New York. 46pp. 10 cents.

AVERAGE TYPICAL RESIDENTIAL BILLS. (By states, geographic divisions, and the United States, January 1, 1935.) By Federal Power Commission, Washington, D. C. Rate Series No. 3. 1936. 51pp. 15 cents.

THE CLEVELAND MUNICIPAL LIGHT PLANT. By Edward J. Kenealy. The Author, 1041 East 174 Street, Cleveland. 144pp.

COMPARATIVE COSTS OF ELECTRICITY TO RESIDENTIAL CUSTOMERS OF MUNICIPAL AND PRIVATE PLANTS IN THE UNITED STATES. By W. M. Persons. The Author, 12 East 41 Street, New York. 93pp. $1.

DEVELOPING AMERICA'S WATERWAYS. By Marshall E. Dimock. University of Chicago Press, 5750 Ellis Avenue, Chicago. 123pp. $1.50.

ELECTRIC RATE SURVEY. By Federal Power Commission. Government Printing Office, Washington, D. C. (Rate Series No. 2.) 5 cents each state report.

LIST OF ELECTRIC RAILWAY COMPANIES WHICH HAVE ABANDONED ENTIRE RAIL SERVICE, 1915-

1934. By American Transit Association, 292 Madison Avenue, New York. 15pp.

Municipally Owned Utilities (Kansas). By League of Kansas Municipalities, Lawrence. 15pp. $2.

National Power Survey. Interim Report, 1935. By Federal Power Commission, Washington, D. C. 58pp. (Power Series No. 1.) 75 cents.

Operation of Municipal Airports. By North Carolina League of Municipalities, 500 Capital Club Building, Raleigh. 5pp. 10 cents.

Rates! Rates! Rates! By Edgar D. Gilman, director of public utilities, Cincinnati, Ohio. 17pp.

Report to the Council of the City of Pittsburgh on the Conditions and Requirements of Modern Mass Transportation in the Pittsburgh District. By John Bauer and Alfred E. Shaw. American Public Utilities Bureau, 280 Broadway, New York. 1936. 192pp.

Results of Municipal Lighting Plants. (Rates in 415 Cities.) By Burns & McDonNell Engineering Company, 107 West Linwood Boulevard, Kansas City, Missouri. 182pp. $1.

Transit Unification Aspects and Effects. By Citizens Budget Commission, 350 Madison Avenue, New York. 17pp.

Winnetka's Water and Electric Plant. A Non-technical Description of a Publicly Owned Utility. By H. L. Woolhiser, city manager, Winnetka, Illinois. 11pp.

EDUCATION

An Administrative and Financial Study of the Sabine Parish School System. By W. A. Sisemore. Louisiana State Department of Education, Baton Rouge. 25pp.

Educational Activities Promoting the Worthy Use of Leisure Time. By Frank A. Bouelle. Los Angeles City School District, Los Angeles. 16pp.

Elimination of Small Schools in Colorado. By D. C. Sowers and M. F. Schmidt. Bureau of Business Research, University of Colorado, Boulder. 72pp.

Fundamentals in the Education of Negroes. By Ambrose Caliver. United States Office of Education, Washington, D. C. 90pp. 10 cents.

Large City School Systems. Frances N. Anderson, compiler. National League of Women Voters, 726 Jackson Place, Washington, D. C. 39pp. 15 cents.

Legislation Concerning Free Textbooks. By Ward W. Keesecker. United States Office of Education, Washington, D. C. 16pp. 5 cents.

Legislative Action in 1935 Affecting Education. By Ward W. Keesecker. United States Office of Education, Washington, D. C. 24pp. 5 cents.

Origin and Development of the Power and Duties of the City-School Superintendent. By Thomas M. Gilland. University of Chicago Press, Chicago. 279pp. $2.

Per Capita Costs in City Schools, 1933-34. By Lula Mae Comstock. United States Office of Education, Washington, D. C. 19pp. 5 cents.

The Preparation of Teachers' Salary Schedules: Part I and II. National Education Association, 1201, 16 Street, Washington, D. C. 1936. 70pp. 25 cents.

Principles and Statutory Provisions Relating to Recreational, Medical, and Social Welfare Services of the Public Schools. By Everett C. Preston. Teachers College, Columbia University, New York. 147pp.

Protecting Public School Funds in Kentucky. By James W. Cammack, Jr. Bureau of School Service, University of Kentucky, Lexington. 216pp. 50 cents.

Salaries of School Employees, 1934-35. By National Education Association, 1201, 16 Street, Washington. 31pp. 25 cents.

School Finance Systems. By Research Division, National Education Association, 1201, 16 Street, Washington, D. C. Variously paged. $1.

Size of the Local Unit for Administration and Supervision of Public Schools. By Alonzo O. Briscoe. Teachers College, Columbia University, New York. 110pp. $1.50.

State Aids to Common Schools in Illinois, Indiana, Michigan, Pennsylvania, Wisconsin, and Ohio. By Arch D. Schultz. Ohio Chamber of Commerce, Columbus. 70pp.

Survey Report of the Cincinnati Public Schools. By U. S. Office of Education. Cincinnati Bureau of Governmental Research, Gwynne Building, Cincinnati, Ohio. 476pp.

Ten Years of Adult Education. By Morse C. Adams. Macmillan Company, 60 Fifth Avenue, New York. 220pp. $2.

The Third Yearbook of School Law. M. M. Chambers, editor. The Editor, 722 Jackson Place, Washington, D. C. 119pp. $1.

The Trend of Financial Policies in the Dayton Public Schools. By Dayton Research Association, 421 Realty Building, Dayton, Ohio. 136pp.

LIBRARIES

County Library Service in the South; a Study of the Rosenwald County Library Demonstration. By Louis R. Wilson and Edward A. Wight. University of Chicago Press, 5750 Ellis Avenue, Chicago. 259pp. $2.

The Government of the American Public Library. By Carleton B. Joeckel. University of Chicago Press, 5750 Ellis Avenue, Chicago. 393pp. $3.

A National Plan for Libraries—as of Janu-

ARY 1, 1935. By American Library Association, 520 North Michigan Avenue, Chicago. 8pp.

THE NEED FOR A FEDERAL LIBRARY AGENCY. By Carl Vitz. American Library Association, 520 North Michigan Avenue, Chicago. 1936. 8pp.

SPECIAL LIBRARIES DIRECTORY OF THE UNITED STATES AND CANADA. Special Libraries Association, 345 Hudson Street, New York. 253pp.

STATE GRANTS TO LIBRARIES AND IN RELATED FIELDS. American Library Association, 520 North Michigan Avenue, Chicago. 1936. 52pp.

ADMINISTRATION OF JUSTICE

THE ADMINISTRATION OF CRIMINAL JUSTICE IN FRANKLIN COUNTY, OHIO. By W. J. Blackburn, Jr. Johns Hopkins University Press, Baltimore. 274pp. $3.

FIRST SUPPLEMENTAL REPORT OF THE COMMISSION ON THE ADMINISTRATION OF JUSTICE IN NEW YORK STATE. The Commission, Albany, New York. 13pp. (Legislative.)

INTERSTATE CRIME COMPACTS. By Council of State Governments, 850 East 58 Street, Chicago. 8pp. 35 cents.

THE JUDICIAL SYSTEM: A BRIEF SUMMARY. By Julia M. H. Carson. National League of Women Voters, 726 Jackson Place, Washington, D. C. 15pp. 15 cents.

THE PUBLIC DEFENDER AND PRIVATE DEFENSE ATTORNEYS. By Ronald H. Beattie. Bureau of Public Administration, University of California, Berkeley. 34pp. 25 cents.

REPORT OF SPECIAL COMMITTEE ON REVISION OF CODE OF CRIMINAL PROCEDURE, TO COMMISSION ON ADMINISTRATION OF JUSTICE. Tentative draft, chapter on arrest. The Commission, 80 Center Street, Albany. 28pp. (Legislative Document No. 70.)

REPORT ON THE ADMINISTRATION OF THE JUDICIAL SYSTEM IN NEW YORK. By Citizen's Budget Commission, 51 East 42 Street, New York. 57pp.

ELECTIONS

COUNTY ELECTION COSTS IN MICHIGAN. By James K. Pollock. Bureau of Government, University of Michigan, Ann Arbor. 35pp.

A MANUAL FOR MUNICIPAL ELECTION OFFICIALS IN NORTH CAROLINA. By Arch T. Allen. North Carolina League of Municipalities, Raleigh. 10pp. 25 cents.

A MANUAL FOR VILLAGE ELECTION OFFICIALS IN WISCONSIN. By Clarence R. Jirtle. League of Wisconsin Municipalities, 114 North Carroll Street, Madison. 12pp. 25 cents.

A MANUAL ON CITIZENSHIP FOR REGISTRARS OF VOTERS. By Bureau of Governmental Research, University of Washington, Seattle. 1936. 54pp.

PUBLIC INTELLIGENCE, A STUDY OF THE ATTITUDES AND OPINIONS OF VOTERS. By Seba Eldridge. University of Kansas, Lawrence. 101pp. $1.

A REGISTRATION MANUAL. By the Association of Washington Cities, University of Washington, Seattle. 5pp.

A REPORT ON REGISTRATION AND ELECTION PROCEDURES IN NEW HAVEN. By New Haven Taxpayers, Inc., New Haven, Connecticut. 32pp. 35 cents.

LEGISLATIVE PROCEDURE

THE BOOK OF THE STATES. Vol. 1, 3d edition. By Council of State Governments and the American Legislators' Association, 850 East 58 Street, Chicago. 505pp. $2.

THE FRENCH PARLIAMENTARY COMMITTEE SYSTEM. By R. K. Gooch. D. Appleton-Century Company, 35 West 32 Street, New York. 259pp. $2.75.

LEGISLATIVE PROBLEMS; DEVELOPMENT, STATUS, AND TREND OF THE TREATMENT AND EXERCISE OF LAW-MAKING POWERS. By Robert Luce. Houghton-Mifflin Company, 386 Fourth Avenue, New York. 762pp. $6.

MANUAL OF LEGISLATIVE PROCEDURE FOR STATE LEGISLATURES. By Paul Mason. California State Printing Office, Sacramento. 416pp. $1.

PARLIAMENTARY LAW AND PROCEDURE. By John Q. Tilson. Ransdell Inc., Washington, D. C. $2.50.

REPORT OF THE LAW REVISION COMMISSION OF NEW YORK STATE. The Commission, Albany, New York. 813pp. (Legislative Document No. 60.)

LIQUOR CONTROL

THE CONTROL OF LIQUOR IN SWEDEN. By Walter Thompson. Columbia University Press, New York. 244pp. $2.50.

FINANCIAL AND SOCIAL PROVISIONS OF LIQUOR LAWS; AN ANALYSIS. By Dorothy Campbell Culver. Bureau of Public Administration, University of California, Berkeley. 1936. Variously paged.

REPORT OF THE COMMITTEE ON STATISTICAL DATA COVERING PERIOD FROM JAN. 1, 1934 TO JAN. 1, 1935. By National Conference of State Liquor Administrators. Apply to Robert K. Henry, state treasurer, Madison, Wisconsin. 18pp. $2.50.

SUMMARY OF STATE LAWS RELATING TO THE PRODUCTION AND WHOLESALING OF ALCOHOLIC BEVERAGES AS OF AUGUST 15, 1935. U. S. Federal Alcohol Control Administration, Washington, D. C. 139pp.

SUMMARY OF STATE LIQUOR CONTROL LAWS AND REGULATIONS RELATING TO DISTILLED SPIRITS AS OF DECEMBER 1, 1935. 3d edition. By Distilled Spirits Institute, Inc., Washington, D. C. 12pp.

Selected Periodicals for Municipal Officials

A list of the more important current periodicals of value to American municipal officials, arranged according to subject. All periodicals are monthly unless otherwise indicated.

GENERAL

American City. American City Magazine Corporation, 470 Fourth Avenue, New York City. $2.

American Political Science Review. (Bi-monthly.) American Political Science Association, University of Wisconsin, Madison, Wisconsin. $5. (Especially local government notes section.)

Annals of the American Academy of Political and Social Science. (Bi-monthly.) 3457 Walnut Street, Philadelphia, Pennsylvania. $5.

Governmental Research Bulletin. Governmental Research Association, 850 East 58 Street, Chicago. $5.

Local Government Administration. (International.) (Quarterly.) International Union of Local Authorities, 3 bis Rue de la Regence, Brussels, Belgium. 6s.

Local Government Service. (England.) National Association of Local Government Officers, 3 & 4 Clements Inn, Strand, London, W. C. 2.

Management Review. American Management Association, 20 Vesey Street, New York City. $5.

Municipal Journal. (England.) (Weekly.) Municipal Journal & Public Works Engineer, 3 & 4 Clements Inn, Strand, London, W. C. 2. 17/.

Municipal Law Journal. Institute of Municipal Law Officers, 730 Jackson Place, N. W., Washington, D. C. $10.

Municipal Review. (England.) Association of Municipal Corporations, Palace Chambers, Bridge Street, Westminster, London, S. W. 1. 7/6.

Municipal Review of Canada. Municipal Publishing Company, Ltd., Lachute, Quebec. $2.50.

Legal Notes on Local Government. (Quarterly.) Published by Section of Municipal Law, American Bar Association, New York University School of Law, 100 Washington Square East, New York. $2.

National Municipal Review. National Municipal League, 309 East 34 Street, New York City. $5.

Public Administration. (Quarterly.) Institute of Public Administration, Palace Chambers, Bridge Street, Westminster, S. W. 1 London. 12/6.

Public Management. International City Managers' Association, 850 East 58 Street, Chicago, Illinois. $4.

Society for the Advancement of Management Journal. (Formerly Bulletin of the Taylor Society.) (Bi-monthly.) The Society, 29 West 39 Street, New York City. $3.

State Government. American Legislators' Association, 850 East 58 Street, Chicago. $2.50.

United States Municipal News. (Bi-monthly.) United States Conference of Mayors, 730 Jackson Place, N. W., Washington, D. C.

PERSONNEL

Civil Service Assembly of the United States and Canada News Letter. Civil Service Assembly, 850 East 58 Street, Chicago.

Civil Service Observer. Western Regional Conference, Civil Service Assembly, 442 Capitol Building, Sacramento, California. $1.

Personnel. (Quarterly.) American Management Association, 20 Vesey St., New York. (Free to members.)

Personnel Journal. (Bi-monthly.) The Personnel Research Federation, 29 West 39 Street, New York. $5.

MUNICIPAL FINANCE

Bond Buyer. (Weekly, $25; Daily, $15 per month.) Bond Buyer, 67 Pearl Street, New York City.

Bulletin of the National Tax Association. National Tax Association, 35 French Ridge, New Rochelle, New York. $2.

Commercial and Financial Chronicle. (Weekly.) William B. Dana Company, Spruce Street, Corner William, New York. $10.

Municipal Finance. (Quarterly.) Municipal Finance Officers' Association, 850 East 58 Street, Chicago. $1.50.

Municipal Finance News Letter. (Bi-weekly.) Municipal Finance Officers' Association, 850 East 58 Street, Chicago. $4, with Municipal Finance.

State and Municipal Compendium. (Semi-annually.) William B. Dana Company, Spruce Street, Corner William, New York. $10.

Taxbits. Tax Policy League, 309 East 34 Street, New York. $3.

Tax Digest. California Taxpayers' Association, 775 Subway Terminal Building, Los Angeles, California. $2.

Tax Magazine. Commerce Clearing House, Inc., 205 West Monroe Street, Chicago, Illinois. $3.

FIRE

Fire Engineering. Case-Shepperd-Mann Publishing Corporation, 24 West 40 Street, New York City. $2.

Fire Protection. National Underwriter Company, 420 East Fourth Street, Cincinnati, Ohio. $1.

International Fire Fighter. International Association of Fire Fighters, A. F. of L. Building, Washington, D. C. $2.

National Fire Protection Association Quarterly. (Quarterly.) National Fire Protection Association, 60 Batterymarch Street, Boston. $3.

Volunteer Firemen. National Fire Protection Association, 60 Batterymarch Street, Boston.

POLICE

Journal of Criminal Law and Criminology. (Bi-monthly.) Northwestern University School of Law, 357 East Chicago Avenue, Chicago, Illinois. $3.50.

National Police Officer. National Police Publishing Company, Clayton Station, St. Louis, Missouri. $2.

Police Chiefs' News Letter. International Association of Chiefs of Police, 850 East 58 Street, Chicago.

Police Journal. (England.) (Quarterly.) Philip Allan & Company, Ltd., 69 Great Russell Street, London, W. C. 1. 5/.

Police Journal. 1123 Broadway, New York. $2.

Uniform Crime Reports. (Quarterly.) Federal Bureau of Investigation, Department of Justice, Washington, D. C. Free to public officials.

PUBLIC WORKS

Civil Engineering. American Society of Civil Engineers, 33 West 39 Street, New York City. $4.

Contractors and Engineers Monthly. Buttenheim-Dix Publishing Corporation, 470 Fourth Avenue, New York. $1.

Engineering News-Record. (Weekly.) McGraw-Hill Publishing Company, 330 West 42 Street, New York City. $5.

Municipal Sanitation. Case-Shepperd-Mann Publishing Company, 24 West 40 Street, New York City. $2.

Public Cleansing. (Quarterly.) Public Cleansing, Oakfield, North Queensferry, Fife, Scotland. 10/6.

Public Roads. Bureau of Public Roads, U. S. Department of Agriculture, Willard Building, Washington, D. C. $1.

Public Works. Public Works Journal Corporation, 310 East 45 Street, New York. $3.

Public Works Engineers' News Letter. American Society of Municipal Engineers and International Association of Public Works Officials, 850 East 58 Street, Chicago. $1.

Roads and Streets. Gillette Publishing Company, 400 West Madison Street, Chicago. $2.

Sewage Works Journal. (Bi-monthly.) Federation of Sewage Works Associations, 845 South Wabash Avenue, Chicago. $2.

CITY PLANNING

International Housing and Town Planning Bulletin. International Federation for Housing and Town Planning, 25 Bedford Row, London, W. C. 1.

Land Policy Circular. Resettlement Administration, Washington, D. C.

News Letter of American Society of Planning Officials. The Society, 850 East 58 Street, Chicago. $2.

Planning and Civic Comment. (Quarterly.) American Planning and Civic Association and National Conference on State Parks, 901 Union Trust Building, Washington, D. C. $3.

Town and Country Planning. (Quarterly.) Garden Cities and Town Planning Association, 13 Suffolk Street, Pall Mall, London, S. W. 1. 5/.

Town Planning Review. (Quarterly.) Town Planning Review, University Press of Liverpool, Liverpool, England. 15/.

PUBLIC WELFARE

American Labor Legislation Review. (Quarterly.) 131 East 23 Street, New York City. $3.

Better Times. (Quarterly, also News Bulletin Weekly, October to June.) Welfare Council of New York City, 122 East 22 Street, New York City. $3.

Compass. By American Association of Social Workers, 130 East 22 Street, New York City. $1.

The Family. Family Welfare Association of America, 130 East 22 Street, New York. $1.50.

Monthly Labor Review. U. S. Bureau of Labor Statistics, Government Printing Office, Washington, D. C. $3.50.

Public Welfare News. American Public Welfare Association, 850 East 58 Street, Chicago. $2.

Social Forces. (Quarterly.) Social Forces, University of North Carolina, Chapel Hill, North Carolina. $4.

Social Security. American Association for Social Security, 22 East 17 Street, New York City. Free.

Social Service Review. (Quarterly.) University of Chicago Press, 5750 Ellis Avenue, Chicago. $4.

Social Statistics Bulletin. (Quarterly.) Children's Bureau, U. S. Department of Labor, Washington, D. C.

Survey. Survey Associates, Inc., 112 East 19 Street, New York. $3.

Survey Graphic. Survey Associates, Inc., 112 East 19 Street, New York. $3.

PARKS AND RECREATION

Parks and Recreation. American Institute of Park Executives, 327 West Jefferson Street, Rockford, Illinois. $3.

Recreation. National Recreation Association, 315 Fourth Avenue, New York City. $2.

PUBLIC HEALTH

American Journal of Public Health. American Public Health Association, 50 West 50 Street, New York. $5.

Hospitals. American Hospital Association, 18 East Division Street, Chicago. $3.

Mental Hygiene. National Committee for Mental Hygiene, 50 West 50 Street, New York City. $3.

Milk Dealer. Olsen Publishing Company, Milwaukee. $2.

Modern Hospital. 919 North Michigan Avenue, Chicago. $3.

Public Health Nursing. National Organization for Public Health Nursing, 50 West 50 Street, New York. $3.

Public Health Reports. (Weekly.) U. S. Public Health Service, Treasury Department. Government Printing Office, Washington, D. C. $1.50.

PUBLIC UTILITIES

Journal of Land and Public Utility Economics. (Quarterly.) Institute for Economic Research, 357 East Chicago Avenue, Chicago, Illinois. $5.

Journal of the American Water Works Association. 2411 North Charles Street, Baltimore, Maryland. $7.

Public Ownership. Public Ownership League of America, 127 North Dearborn Street, Chicago, Illinois. $3.

Public Utilities Fortnightly. (Semimonthly.) Public Utilities Reports, Inc., Munsey Building, Washington, D. C. $15.

Shipping Register and World Ports. (Weekly.) 922 Victoria Square, Montreal, Quebec. $5.

Water Works and Sewerage. Gillette Publishing Company, Daily News Building, Chicago, Illinois. $2.

Water Works Engineering. (Bi-weekly.) Case-Shepperd-Mann Publishing Corporation, 24 West 40 Street, New York. $2.

HOUSING

Housing. (Quarterly.) National Housing Association, 105 East 22 Street, New York City. $4.

Housing Information Bureau Monthly News Letter. Housing Section, Welfare Council, 122 East 22 Street, New York. $1.

Housing Study Bulletin. Housing Study Guild, 8 West 40 Street, New York City. 20 cents per copy.

Public Housing Progress. National Public Housing Conference, 112 East 19 Street, New York. $2.

PUBLIC SAFETY

Public Safety. National Safety Council, Inc., 20 North Wacker Drive, Chicago, Illinois. $1.

EDUCATION

American School Board Journal. The Bruce Publishing Company, 524-44 North Milwaukee Street, Milwaukee, Wisconsin. $3.

Educational Record. (Quarterly.) American Council on Education, 744 Jackson Place, Washington, D. C. $2.

Journal of Adult Education. (Quarterly.) American Association for Adult Education, 60 East 42 Street, New York. $3.

Journal of the National Education Association. (Monthly except July, August, and September.) National Education Association, 1201 Sixteenth Street, N. W., Washington, D. C. $2.

Nation's Schools. 919 North Michigan Avenue, Chicago. $2.

Research Bulletin of the National Education Association. (Five times a year.) 1201 Sixteenth Street, N. W., Washington, D. C. $1.

School Executives' Magazine. 1126 Q Street, Lincoln, Nebraska. $2.

School Life. (Monthly, September-June.) U. S. Department of Interior, Office of Education, Washington, D. C. (Order from Superintendent of Documents.) $1.

LIBRARIES

Bulletin of the American Library Association. American Library Association, 520 North Michigan Avenue, Chicago. $3.

Library Journal. (Bi-monthly.) 62 West 45 Street, New York City. $5.

Library Quarterly. (Quarterly.) The University of Chicago Press, 5750 Ellis Avenue, Chicago. $5.

Special Libraries. Special Libraries Association, 345 Hudson Street, New York. $5.

COURTS

Journal of the American Judicature Society. (Bi-monthly.) American Judicature Society, Law School Building, University of Michigan, Ann Arbor, Michigan. Free.

Legal Aid Review. (Quarterly.) Legal Aid Society, 11 Park Place, New York City.

Panel. Association of Grand Jurors of New York County, 105 West 40 Street, New York City.

STATE LEAGUE JOURNALS

American Municipalities. League of Iowa Municipalities, 21 West Main Street, Marshalltown, Iowa. $1.

Arkansas Municipal Bulletin. Arkansas Municipal League, Fayetteville, Arkansas. $1.25.

Borough Bulletin. Pennsylvania State Association of Boroughs, Hanover, Pennsylvania. $2.50.

Colorado Municipalities. (Bi-monthly.) Colorado Municipal League, Boulder, Colorado. $1.50.

Florida Municipal Record. Florida League of Municipalities, 1707 Barnett Bank Building, Jacksonville, Florida. $2.

Illinois Municipal Review. Illinois Municipal League, 500 Capitol Avenue, Springfield, Illinois. $2.

Kansas Municipalities. League of Kansas Municipalities, Lawrence, Kansas. $2.

Kentucky City. Kentucky Municipal League, Lexington, Kentucky. $2.

League of North Dakota Municipalities Bulletin. Myron H. Atkinson, Executive Secretary, Bismarck, North Dakota.

League of South Dakota Municipalities Bulletin. University of South Dakota, Vermillion, South Dakota.

Michigan Municipal Review. Michigan Municipal League, Ann Arbor, Michigan. $2.

Minnesota Municipalities. League of Minnesota Municipalities, 16 University Library, Minneapolis, Minnesota. $2.50.

Municipality. League of Wisconsin Municipalities, 114 North Carroll Street, Madison, Wisconsin. $2.50.

Municipal League Review. Indiana Municipal League, City Hall, Indianapolis. $1.50.

Nebraska Municipal Review. League of Nebraska Municipalities, Crete, Nebraska. $1.

New Jersey Municipalities. New Jersey State League of Municipalities, 802 Trenton Trust Building, Trenton, New Jersey. $2.

Oklahoma Municipal Review. Oklahoma Municipal League, Monnett Hall, University of Oklahoma, Norman, Oklahoma. $2.

Texas Municipalities. League of Texas Municipalities, 2200 Guadalupe Street, Austin, Texas. $2.

Virginia Municipal Review. League of Virginia Municipalities, Travelers Building, Richmond, Virginia. $2.

Western City. League of California Municipalities, 333 Roosevelt Building, Los Angeles, California. (Also official journal for Oregon and Washington leagues.) $2.

West Virginia League of Municipalities News Bulletin. (Weekly.) Box 427, Charleston, West Virginia.

Index

Abattoirs, *See* Municipal utilities
Accounting, 38-42, 340-341, 353-359
Administrative law, 57-61
Administrative organization, 7-10
Adult education, 107
Agricultural experiment stations, 395-396, 406-407
Agricultural extension, 396, 406-408
Airports, *See* Municipal utilities
Aldermen, *See* Councilmen
Area, *See* Land area
Assessments, 20-27
Assessors: 228-231; appointment, 230; directory, 245-267; education, 229; election, 230; professional organization, 234; residence requirements, 229-230; tenure, 229
Audits, 341, 353-359

Bar integration, 115-116
Bibliography, 452-468
Billboards, 375, 388-389
Blind: federal aid, 407-408
Bonds, *See* Debts
Books and pamphlets, 452-468
Borrowing: 299-305, 345-347, 360-366; by governmental units, 302-303; by purpose, 303-305; market, 305-308; volume, 300-301; *See also* Debts
Budget, 16-19, 342-343, 360-366
Business tax, 36

Capitation tax, 375, 389
Cities: classification, *See* Legal classification of cities
City attorneys: professional organization, 234
City clerks: directory, 245-267
City-county consolidation, 137
City managers: 215-219; appointments, 216-217; directory, 236-244; education, 218; length of service, 217-218; number of cities served by, 217; professional organization, 234; separations from service, 219
City officials: directory, 236-290; turnover, 235
City planning: 47-52; national organizations, 419-420
Civil service, *See* Personnel
Commission plan: number of cities, 166
Consolidation, *See* City-county consolidation; County consolidation
Co-ordinating councils, 84
Corporation tax, 372-373, 383-386
Cost of government, *See* Finance
Council-manager plan: 121-126; abandonment, 122; directory, 236-244; growth, 124; number of cities served by, 125, 126; percentage of total number of cities, 125, 126
Councilmen: election, 169, 171-188; number of, 166-167, 171-188; terms, 168-169, 171-188
Counties: number and population, 130-132
County consolidation, 129
County government, 117-120
Courts, 112-116
Crime control, 71-72, 82-85, 161

Debt limits, 54, 313-327
Debts: 56, 155-156, 293-312, 346-347, 363-366; default, 308-312, 363-366; legislation, 311-312; per capita, 297-299; total outstanding, 295; *See also* Borrowing
Delinquent taxes, *See* Tax collection
Directories: 171-188; city managers, 236-244; city officials, 245-290; professional organizations, 233-234

Education: 104-108; federal aid, 395, 407-408; finance, 34; intergovernmental co-operation, 145-146; national organizations, 440-442; *See also* Adult education; School districts; School superintendents; Vocational education
Elections, 171-188; *See also* Voters
Employment agencies: federal aid, 397, 406-407
Engineers: professional organization, 233
Estate tax, 374-75, 388-389
Expenditure control, 343-350

Federal agencies as information sources, 414-442
Federal aid, 390-408
Federal-city relations, 137, 154-162
Fees, *See* Licenses
Finance: 292-408; intergovernmental co-operation, 142; national organizations, 416-419; reporting, 341-342, 353-359; state supervision, 19, 340-366, *See also* Accounting; Assessments; Audits; Debt limits; Debts; Expenditure control; Federal aid; Licenses; Purchasing; Revenue
Finance officers: 223-225; directory, 245-267; length of service, 224; professional organization, 233; tenure, 224
Fire administration: 86-90; intergovernmental co-operation, 142-143; national organizations, 431-433
Fire chiefs: 232; directory, 268-290; professional organization, 233
Fire losses, 89-90
Forest products tax, 374-375, 388-389
Forests, 396, 406-407
Form of government, 165-166, 171-188

Garbage disposal, 95-96
Gasoline tax, 35, 367-369, 376-378
Grants-in-aid: 390-408; administration, 404-406; distribution, 402-404, 406-408

Health: 77-80; intergovernmental co-operation, 144-145; national organizations, 427-430
Health officers: directory, 268-290; professional organization, 233
Highway lighting, 96
Highways: federal aid, 392-395, 406-407
Holding companies, 100-101
Home rule, 138
Homestead exemption, *See* Tax exemption
Housing: 72-76, 160; national organizations, 430-431
Housing officials: professional organization, 234

Income tax, 35-36, 370, 380
Incorporated places, 132
Indebtedness, *See* Debts
Inheritance tax, 35-36, 374-375, 388-389
Inspection: national organizations, 437
Insurance: social, 68, 70, 160-171, 397-398
Intergovernmental relations, 140-147

Judicial administration, 112-116

Land area, 171-188
Land grants, 391-392
Law enforcement, 81-82
Legal classification of cities, 163-164
Librarians: certification, 219-221; directory, 245-267; professional organization, 233
Libraries: 108-111; intergovernmental co-operation, 145-146; national organizations, 442
Licenses, 37, 375, 388-389
Liquor stores, 36-37
Liquor tax, 34-35, 371, 381-382
Local government units: increases and decreases, 129-134; number and distribution, 131

Markets, *See* Municipal utilities
Mayor-council plan: number of cities, 166
Mayors: directory, 245-267
Metropolitan districts: 135-139; population and area, 139
Model ordinances, *See* Ordinances
Mortality, 80
Mortgages, 375, 389
Motor vehicle tax, 369-370, 378-380
Municipal administration, 3-126
Municipal corporations: law, 163-164
Municipal leagues, 148-153
Municipal powers, 52-57
Municipal utilities: 97-104, 169-170, 171-188; national organizations, 437-440

National guard, 396-397, 407-408
National organizations: services, 411, 414-442; *See also* Professional organizations
North Carolina: financial control, 348-350

Occupation tax, 35
Ordinances, 411-413, 443-451

Parks: 61-66; national organizations, 425-427
Parks, Directors of: directory, 268-290; professional organization, 233
Pensions, *See* Retirement systems
Periodicals, 469-472
Personnel: 10-16, 191-210; agencies, 195, 196-210; appointments, 193, 196-210; national organizations, 415-416; nonresident appointments, 193, 196-210; number of employees, 191, 196-210; professional organization, 233; separations from service, 194, 196-210; *See also* Retirement systems; Salaries; Training; *also* names of officials
Planning, 47-52, 120
Planning officials: professional organization, 234
Playgrounds, 61-62
Police: 80-85; intergovernmental co-operation, 143-144; national organizations, 420-422
Police chiefs: 232-233; directory, 268-290; professional organization, 233
Population, 171-188
Ports, *See* Municipal utilities
Probation, 71-72
Professional organizations: directory, 233-234; *See also* National organizations
Professionalization, 211-212
Property tax, 375, 388-389
Public health, *See* Health
Public ownership, 101-102, 171-188
Public welfare and relief: 34, 67-72, 398-399, 407-408; federal activities, 67-72, 157-160; intergovernmental co-operation, 144; national organizations, 422-425
Public welfare directors: 227-228; directory, 268-290; professional organization, 234
Public works: 67-68, 90-96, 101-102, 157-160; federal aid, 398, 407-408; intergovernmental co-operation, 146-147; national organizations, 433-437
Public works directors: 222-223; directory, 268-290; professional organization, 234; tenure, 223
Purchasing, 42-46
Purchasing agents: 231; professional organization, 234

Recreation: 61-66; intergovernmental co-operation, 145; national organizations, 425-427
Recreation directors: 226; directory, 268-290; professional organization, 234
Regional co-operation, 140-147
Regional planning, *See* Planning
Relief, *See* Public welfare and relief
Retirement systems: 15; firemen, 87-88
Revenue, 28-38, 367-389
Roads, *See* Highways
Rural electrification, 102

Safety, 85
Salaries, 14-15; teachers', 105
Sales tax, 36, 37, 371-372, 383
School districts, 130, 133-134
School superintendents: 212-215; directory, 245-267; professional organization, 233
Severance tax, 374-375, 388
Sewage disposal, 95

Social security, 68, 70, 160-171, 397-398
Soldiers and sailors: federal aid, 399, 407-408
Sources of information, 411-414
Special districts, 130, 134
State-collected locally-shared taxes, 35
State planning, *See* Planning
State supervision of local finance, *See* Finance: state supervision
Street paving, 95
Street railways, *See* Municipal utilities
Surcharges, 35-36

Tax collection, 28-30, 156
Tax exemption, 24-25, 27, 31-33
Tax limits, 33-34, 56-57, 328-339
Taxation, *See* Business tax; Capitation tax; Corporation tax; Estate tax; Forest products tax; Gasoline tax; Income tax; Inheritance tax; Liquor tax; Motor vehicle tax; Occupation tax; Property tax; Sales tax; Severance tax; State-collected locally-shared taxes; Surcharges
Tennessee Valley Authority, 99-100
Towns and townships, 133
Training: 11-13; accounting officers, 41; firemen, 88-89; police, 80-81

Uniform accounting, 40, 41-42, 340-366
Utilities: 36, 161; national organizations, 437-440; rates, 97-101; taxation, 36, 373-374, 386-388; *See also* Holding companies; Municipal utilities

Virginia: financial control, 347-348
Vocational education: federal aid, 395, 407-408
Voters: number registered and voting, 171-188

Water pollution, 64
Waterworks, 96, 102
Waterworks officials: professional organization, 233
Welfare, *See* Public welfare and relief

Youth, 70

Zoning, 47-52

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